

OAKLAND UNIFIED SCHOOL DISTRICT

Budget Balancing Solutions

Budget Development: Final Attachment B
Includes all content from Board Study Sessions

February 28, 2024



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Budget Adjustments

Summary of Recommended Reductions

Details Begin on Slide 31



Attachment B Summary of Adjustments

Summary of 2024-25 Budget Adjustments and Impact	
Projected Deficit (2024-25 as of 1st Interim)	\$ 23,687,150
Net Adjustments since projection	\$ 27,000,000
Adjusted Deficit Projection (Target)	\$ 50,687,150
Savings / Cost Avoidance	\$ (16,528,228)
Projected Additional Costs	\$ 500,000
Adjusted Projected Surplus or Deficit	\$ 34,658,922

Attachment B Summary of Adjustments

Adjustments (savings, cost avoidance, revenue shifts)	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Adjust School Site Allocations (Unrestricted)	1	✓	Savings	\$ (457,578)						\$ (457,578)
Adjust School Site Allocations (Supplemental)	2	✓		-	-		-	\$ (2,583,685)		\$ (2,583,685)
Merger of District Schools	3	✓								\$ -
BP 3150 Adjustment	4	✓								\$ -
Central - Continuous School Improvement Redesign	5	✓								\$ -
Central - Legal Department Restructuring	6	✓								\$ -
Central - Business, Talent, Technology, Other Redesign	7	✓								\$ -
Adjusted Support toward previous Board Resolutions	8	✓								\$ -
Special Ed Programs	9	✓								\$ -
Maintaining Small School Investments	10	✓								\$ -
Responses to January 8, 2024 Study Session	11	✓			\$ (8,000,000)	\$ (3,700,000)			\$ -	\$ (11,700,000)
Reduction of consistently vacant positions	12	✓		\$ (576,510)	\$ (384,390)	\$ (314,460)	\$ (372,144)	\$ -	\$ -	\$ (1,647,504)
Total										\$ (16,388,767)

Attachment B Summary of Adjustments

Projected Additional Costs	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Ongoing Enrollment Office Investments	1	<input checked="" type="checkbox"/>							\$ 500,000	\$ 500,000
Return of Investments currently funded with one-time funds	2	<input checked="" type="checkbox"/>								\$ -
Review Facilities and Deferred Maintenance Modifications	3	<input checked="" type="checkbox"/>								\$ -
Total									\$ 500,000	\$ 500,000

Budget Adjustments

Revised Slides Since 2/14/24



Item 11 - January 8, 2024 Board Study Session Position Adjustment Recommendations - Carryover Strategy *(See Slide 72)*

- **These positions will be eliminated in Resource 0004 Central Concentration**
- **Staff is Recommending as Part of Attachment B that they be added to Resource 0006 (Supplemental & Concentration Carryover)**
 - **Assistant Principals at High Need Schools (\$3.2M S&C)**
 - **11-Month Teachers at select high schools (\$1.3M S&C)**
 - **Electives Teachers for Students Required to Take ELD (\$3.9M S&C)**
 - **Teachers for Late-Arriving Newcomer Students (\$1.8M S&C)**
 - **Teachers for Late-Arriving Continuation Students (\$1.5M S&C)**
 - **Please see the orange shaded rows on the slides shared at the January 8, 2024 Special Study Session, highlighting the areas of recommendation.**
 - **~\$11.7M total in Supplemental and Concentration, \$17.1M in COVID funds**
- **Based on the actual positions moved after 2024-25 Budget Development changes are made, the District will have visibility of the balance of Resource 0006.**

Assistant Principals at High Need Schools (\$3.2M S&C)

Item 11 Assistant Principals at High Need Schools (\$3.2M S&C)				
February 2023				
Fund	01 General Fund			
JobClassId	(Multiple Items)			
Resource Code	0004 Central Concentration			
Site Code	PosId	Data	Sum of FTE Filtered	Sum of AmtTotal
112 Greenleaf Elementary		9624	1.00	\$148,255
112 Greenleaf Elementary Total			1.00	\$148,255
160 Lockwood Steam Academy		7775	1.00	\$129,580
160 Lockwood Steam Academy Total			1.00	\$129,580
211 Montera Middle		2824	1.00	\$188,165
211 Montera Middle Total			1.00	\$188,165
213 Westlake Middle		8562	1.00	\$159,119
213 Westlake Middle Total			1.00	\$159,119
215 Madison Park Academy Upper		9106	1.00	\$134,775
215 Madison Park Academy Upper Total			1.00	\$134,775
228 United For Success Academy		3550	1.00	\$159,066
228 United For Success Academy Total			1.00	\$159,066
229 Elmhurst United		3725	1.00	\$148,910
229 Elmhurst United Total			1.00	\$148,910
232 Coliseum College Prep Academy		1675	1.00	\$156,802
232 Coliseum College Prep Academy Total			1.00	\$156,802
236 Urban Promise Academy		283	1.00	\$159,064
236 Urban Promise Academy Total			1.00	\$159,064
301 Castlemont High School		991	1.00	\$165,670
301 Castlemont High School Total			1.00	\$165,670
302 Fremont High School		7025	1.00	\$154,568
302 Fremont High School Total			1.00	\$154,568
304 Oakland High School		4115	1.00	\$165,726
304 Oakland High School Total			1.00	\$165,726
306 Skyline High School		2815	1.00	\$136,947
306 Skyline High School Total			1.00	\$136,947
308 Young Adult Program		9630	0.00	\$139,752
308 Young Adult Program Total			0.00	\$139,752
335 LIFE Academy		6304	0.00	\$149,802
335 LIFE Academy Total			0.00	\$149,802
352 Rudsdale Continuation		1554	1.00	\$171,839
352 Rudsdale Continuation Total			1.00	\$171,839
353 Oakland International High Sch		7180	1.00	\$163,238
353 Oakland International High Sch Total			1.00	\$163,238
Grand Total			15.00	\$2,631,278

11-Month Teachers at select high schools (\$1.3M S&C)

This amount is adjusted via a journal entry for the one month of salary these teachers work as a supplement to the school programs.

Electives Teachers for Students Required to Take ELD (\$3.9M S&C)

Electives Teachers for Students Required to Take ELD (\$3.9M S&C)						
February 2023						
Fund	01 General Fund					
Site Type	(Multiple Items)					
Resource Code	JobClassId	Site Code	PosId	Data		
				Sum of FTE Filtered	Sum of AmtTotal	
0004 Central Concentration	TCHR 11M 12P	301 Castlemont High School	1868	1.00	\$12,425	
			4163	1.00	\$119,142	
			4742	1.00	\$134,070	
			4746	1.00	\$10,916	
			8147	1.00	\$89,159	
			8409	1.00	\$137,981	
		301 Castlemont High School Total		6.00	\$503,693	
		302 Fremont High School	2029	1.00	\$150,020	
			9552	1.00	\$56,738	
		302 Fremont High School Total		2.00	\$206,758	
	TCHR 11M 12P Total			8.00	\$710,451	
	TCHR BILING	235 Melrose Leadership Acad	9636	0.30	\$46,478	
			9637	0.75	\$84,731	
		235 Melrose Leadership Acad Total		1.05	\$131,209	
	TCHR BILING Total			1.05	\$131,209	
	TCHR STR ENG	206 Bret Harte Middle	881	1.00	\$132,401	
			1122	1.00	\$160,950	
		206 Bret Harte Middle Total		2.00	\$293,351	
		212 Roosevelt Middle	558	1.00	\$120,216	
		212 Roosevelt Middle Total		1.00	\$120,216	
		213 Westlake Middle	8769	0.00	\$111,176	
		213 Westlake Middle Total		0.00	\$111,176	
		215 Madison Park Academy Upper	2820	1.00	\$108,525	
		215 Madison Park Academy Upper Total		1.00	\$108,525	
		219 Frick United Academy of Lang	3379	1.00	\$89,191	
		219 Frick United Academy of Lang Total		1.00	\$89,191	
		304 Oakland High School	4184	1.00	\$73,261	
			4771	1.00	\$123,199	
		304 Oakland High School Total		2.00	\$196,461	
		306 Skyline High School	7827	1.00	\$80,172	
		306 Skyline High School Total		1.00	\$80,172	
		353 Oakland International High Sc	3038	1.00	\$78,299	
			3582	1.00	\$83,900	
			3871	0.40	\$26,638	
		353 Oakland International High Sch Total		2.40	\$188,836	
	TCHR STR ENG Total			10.40	\$1,187,928	
0004 Central Concentration Total				19.45	\$2,029,588	
Grand Total				19.45	\$2,029,588	

Teachers for Late-Arriving Newcomer Students (\$1.8M S&C)

February 2023		
Fund	01 General Fund	
Site Type	(Multiple Items)	
Object Code	1105 Teachers Salaries	
JobClassId	TCHR STR ENG	
Resource Code	0004 Central Concentration	

Fund	01 General Fund	
Site Type	(Multiple Items)	
Object Code	1105 Teachers Salaries	
Resource Code	0004 Central Concentration	

Site Code	PosId	Data	
		Sum of FTE	Sum of AmtTotal
304 Oakland High School	100	1.00	\$77,862
	2421	1.00	\$136,387
	2443	1.00	\$59,795
	3570	1.00	\$132,159
	4138	0.00	\$79,755
	4184	1.00	\$73,261
	4771	1.00	\$123,199
304 Oakland High School Total		6.00	\$682,419
306 Skyline High School	101	0.00	\$57,423
	348	1.00	\$39,195
	2011	1.00	\$66,172
	3947	1.00	\$68,367
	4276	0.00	\$83,556
	7827	1.00	\$80,172
306 Skyline High School Total		4.00	\$394,884
353 Oakland International High S	2530	1.00	\$105,814
	3038	1.00	\$78,299
	3582	1.00	\$83,900
	3871	0.40	\$26,638
	4774	1.00	\$100,417
	6164	0.00	\$34,236
	7846	1.00	\$24,867
	7850	1.00	\$86,738
353 Oakland International High Sch Total		6.40	\$540,908
Grand Total		16.40	\$1,618,212

JobClassId	Site Code	PosId	Data			
			Sum of FTE Filtered	Sum of AmtTotal		
TCHR 11M 12P	301 Castlemont High School	1570	1.00	\$28,864		
		1713	1.00	\$74,964		
		1868	1.00	\$12,425		
		3873	1.00	\$153,852		
		4113	1.00	\$132,672		
		4163	1.00	\$119,142		
		4502	1.00	\$61,458		
		4741	1.00	\$44,145		
		4742	1.00	\$134,070		
		4746	1.00	\$10,916		
		8147	1.00	\$89,159		
		8409	1.00	\$137,981		
		301 Castlemont High School Total			12.00	\$999,648
		302 Fremont High School	1565	1.00	\$170,110	
			2029	1.00	\$150,020	
			4367	1.00	\$86,889	
			4433	1.00	\$148,129	
4464	1.00		\$121,266			
9100	1.00		\$87,540			
9552	1.00		\$56,738			
302 Fremont High School Total			7.00	\$820,691		
TCHR 11M 12P Total			19.00	\$1,820,339		
Grand Total			19.00	\$1,820,339		

Teachers for Late-Arriving Continuation Students (\$1.5M S&C)

Teachers for Late-Arriving Continuation Students (\$1.5M S&C)

February 2023

Fund	01 General Fund	Y
Site Type	(Multiple Items)	Y
Program Code	1107 Alt Ed Base Tchrs	Y

Resource Code	JobClassId	Site Code	Posid	Data			
				Sum of FTE Filtered	Sum of AmtTotal		
0004 Central Concentration	TCHR STR ENG	309 Ralph J. Bunche Academy	3318	0.20	\$38,062		
			3319	0.50	\$106,021		
			7832	1.00	\$125,897		
		309 Ralph J. Bunche Academy Total			1.70	\$269,981	
		310 Dewey High School	58	2850	6184	1.00	\$158,485
					6185	1.00	\$117,996
					7330	1.00	\$24,701
					7331	0.00	\$61,601
					7331	1.00	\$124,597
					7331	1.00	\$44,504
		310 Dewey High School Total			5.00	\$531,884	
		330 Independent Study 9-12	788	8928	788	1.00	\$146,666
					8928	0.70	\$96,466
		330 Independent Study 9-12 Total			1.70	\$243,132	
		352 Rudsdale Continuation	59	3368	3509	1.00	\$158,535
					3509	1.00	\$124,821
					3509	1.00	\$155,752
					3509	1.00	\$155,752
352 Rudsdale Continuation Total			3.00	\$439,107			
TCHR STR ENG Total			11.40	\$1,484,104			
0004 Central Concentration Total				11.40	\$1,484,104		
Grand Total				11.40	\$1,484,104		

Item 5: Known One-Time Funding Reductions to Pre-COVID Levels *(See Slide 61)*

Office of Equity doubled in staffing during COVID with ESSER funding.

- 13.5 ~~11.5~~ Translators to ~~7~~ 9 Translators. Maintain ability to respond to IEP requests and above 15% student population requirement.

Language	15% Mandate	Individual Education Programs (IEPs)	Recommendation
Mam (1)	8 schools	.75 FTE	1.0 FTE
Arabic (2)	2 schools	.75 FTE	1.0 FTE
Cantonese (2)	1 school	.75 FTE	1.0 FTE New: Maintain at 2.0 FTE
Spanish (5) 6	64 schools	2 FTE	4.0 FTE New: 5.0 FTE

Item 5: Known One-Time Funding Reductions to Pre-COVID Levels

10 Targeted Specialists to ~~5~~ 6 Targeted Specialists:

- African American Male Achievement (AAMA)
- African American Female Excellence (AAFE)
- Latino Student Achievement (LSA)
- Latino Student Achievement (LSA) (added back)
- Arab Student Achievement (AAPISA)
- Asian and Pacific Islander Achievement (AAPISA)

OAKLAND UNIFIED SCHOOL DISTRICT

Budget Balancing Solutions

Budget Development Update: Attachment B
Includes all content from Board Study Sessions

February 14, 2024
With Slide Changes for 12/28/24 Board Meeting



OAKLAND UNIFIED
SCHOOL DISTRICT

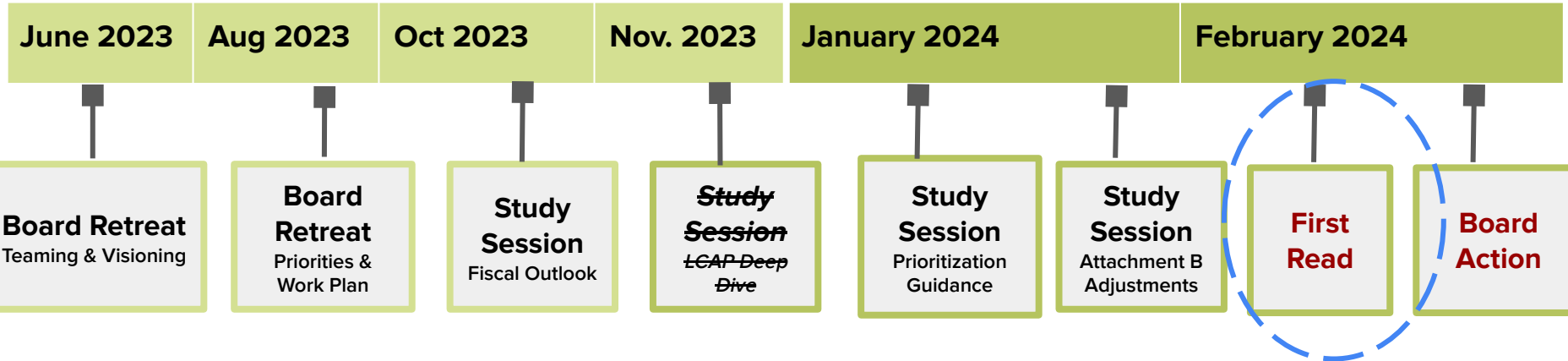
Community Schools, Thriving Students



Welcoming Remarks: Board President Davis



Continuation of our Journey



Note: OUSD Leadership hosted two student-facing budget study sessions for Student Board Directors and All Cty Council Governing Board in November and January



A Moment of Governance: A Guide to Decision Making

January 31, 2024

As presented by Dr. Carmella S. Franco, Consultant



Decision Making
is not easy.

So many
considerations!

What Drives Your Decision Making?

In pairs, and one triad, discuss what factors influence you in your Board Member decision making?

Three Things to Keep in Front of You



IS IT IN THE BEST
INTERESTS OF THE
STUDENTS?



DOES THIS
MATTER/ISSUE FIT
WITHIN ONE OF OUR 5-6
GOALS?



IS THIS A TOPIC OR
SITUATION FOR THE
SUPERINTENDENT AND
STAFF TO ADDRESS?



Remember to keep these in mind as you face decisions—both routine *and* difficult.



Welcoming Remarks: Superintendent Dr. Johnson-Trammell

Our Vision

All OUSD students will find joy in their academic experience while graduating with the skills to ensure they are caring, competent, fully-informed, critical thinkers who are prepared for college, career, and community success.

Our Mission

Oakland Unified School District (OUSD) will build a Full Service Community District focused on high academic achievement while serving the whole child, eliminating inequity, and providing each child with excellent teachers, every day.



Outcomes

1. Summarize the scope and scale of near term decisions needed to navigate our financial context and maximize positive student outcomes.
2. Provide the Board updates on the financial challenges ahead based on the recently proposed State budget by Governor Newsom and other updates to projected costs.
3. Board will discuss updated options to address the projected budget deficits and make room for additional expenditures to increase compensation of employee groups with whom we are still in bargaining.

Today's Agenda

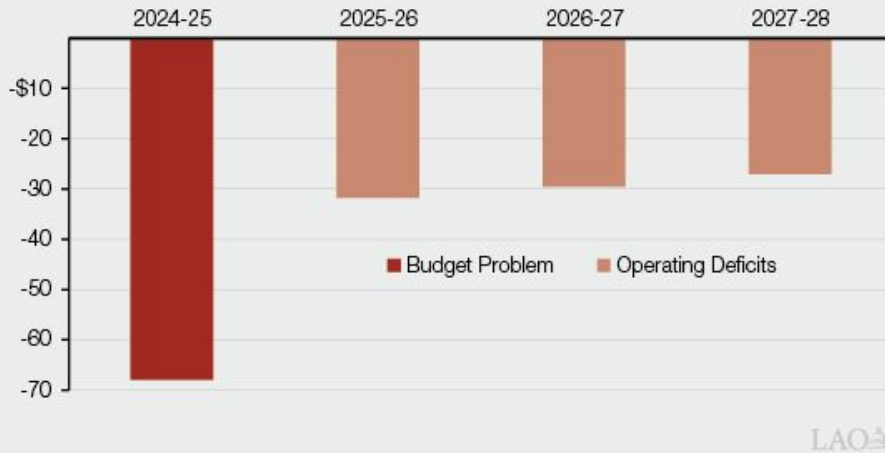
- Our Financial Challenges
- Our Journey to Stability
- Recommended Budget Adjustments
- Next Steps
- Discussion

Our State's Financial Situation* - \$68 Billion Deficit

Figure 4

State Faces Serious Budget Problem in 2024-25, and Significant Operating Deficits in Future Years

(In Billions)



Drivers for Deficit Impacting Budget

- ❖ California Entered an Economic Downturn Last Year
- ❖ Unprecedented Revenue Shortfall
- ❖ Statewide enrollment continues to decline (5% since 2019)

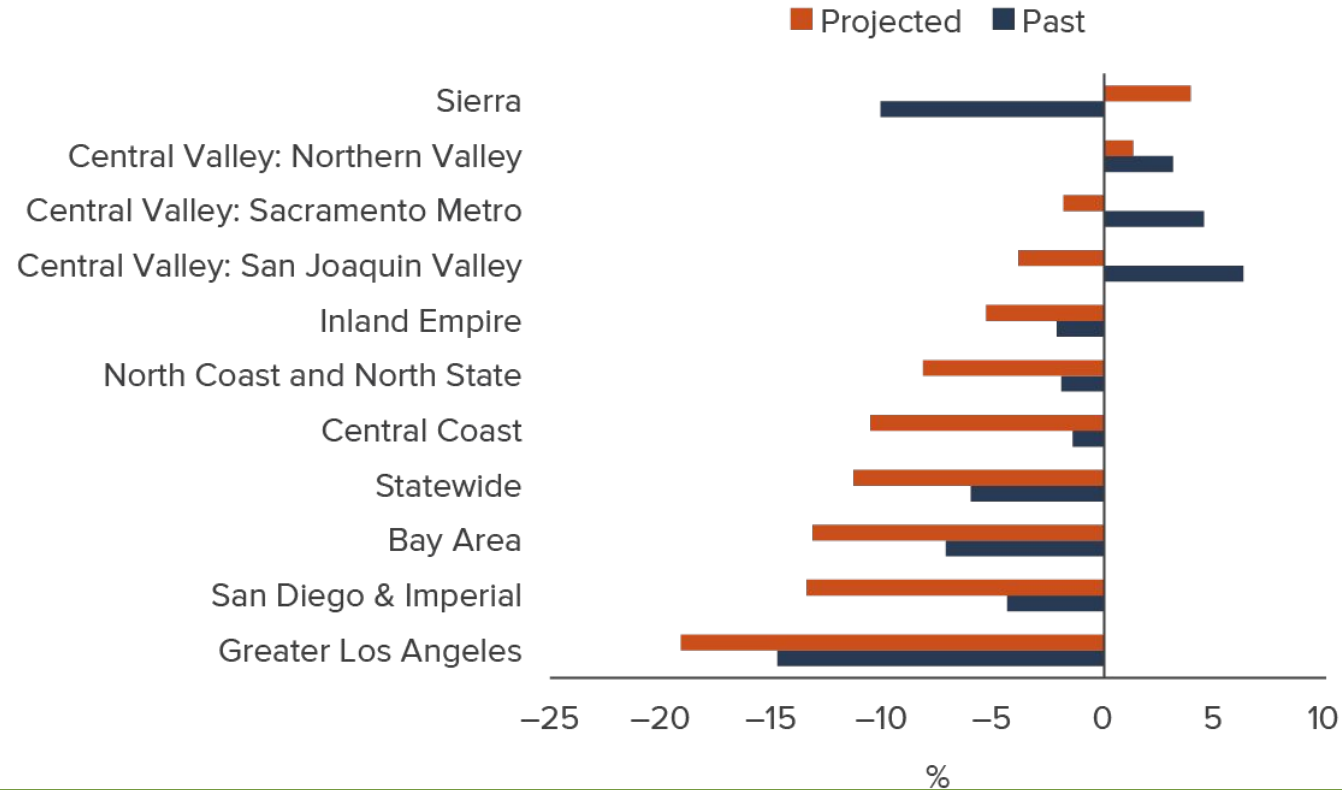
Solutions on the table

- Reduce Proposition 98 education spending
- Deplete entire Proposition 98 Reserve
- Reduce one-time spending
- < 1% COLA for school budgeting
- Alternate approaches to school funding

* [California Legislative Analyst's Report](#) - January 13, 2024

Most CA Districts also face further enrollment declines

10-year past and projected future enrollment change by region (%)



SOURCES: California Department of Finance; authors' calculations.
NOTES: Past declines from 2012–13 to 2022–23. Projected declines from 2022–23 to 2032–33. Regional changes constructed using county-level data.

OUSD's Financial Situation - Two Related Challenges

1

LCFF Deficits

Over \$70M in projected deficits of Unrestricted resources over next 3 years - [First Interim](#)

Primary Causes: Slow revenue growth, high inflation

2

One-time Funds expiring

Over \$140M in one-time funds sunsetting soon; over \$60M expiring this year - [Interactive Dashboard](#)

Primary Causes: Sunsetting resources, high inflation

Oversight Requirements

The District has recommended and the County has confirmed that the Board must take formal action on **multi-year budget balancing solutions by February 2024**, to ensure the District meets its obligations in the subsequent fiscal year. See [excerpt from County letter](#).

First Interim Multi-Year Projection* - Unrestricted

2023-24 First Interim MYP Fund Balance Summary - Unrestricted

	2023-24 Unrestricted	2024-25 Unrestricted	2025-26 Unrestricted
A. Revenues			
5) Total Revenues	\$ 507,096,534	\$ 495,388,436	\$ 502,940,335
B. Expenditures			
9) Total Expenditures	\$ 416,491,538	\$ 404,376,296	\$ 409,634,879
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 90,604,996	\$ 91,012,140	\$ 93,305,456
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (112,115,085)	\$ (114,699,290)	\$ (119,051,059)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (21,510,089)	\$ (23,687,150)	\$ (25,745,603)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 118,353,704	\$ 96,843,616	\$ 73,156,465
2) Ending Balance, June 30 (E + F1e)	\$ 96,843,616	\$ 73,156,465	\$ 47,410,862
Restricted Reserve	\$ 150,000	\$ 150,000	\$ 150,000
Other Assignments	\$ 10,673,452	\$ 10,673,452	\$ 10,673,452
Reserve for Economic Uncertainty	\$ 27,641,007	\$ 24,914,748	\$ 25,212,438
Unassigned Unappropriated	\$ 58,379,156	\$ 37,418,265	\$ 11,374,972

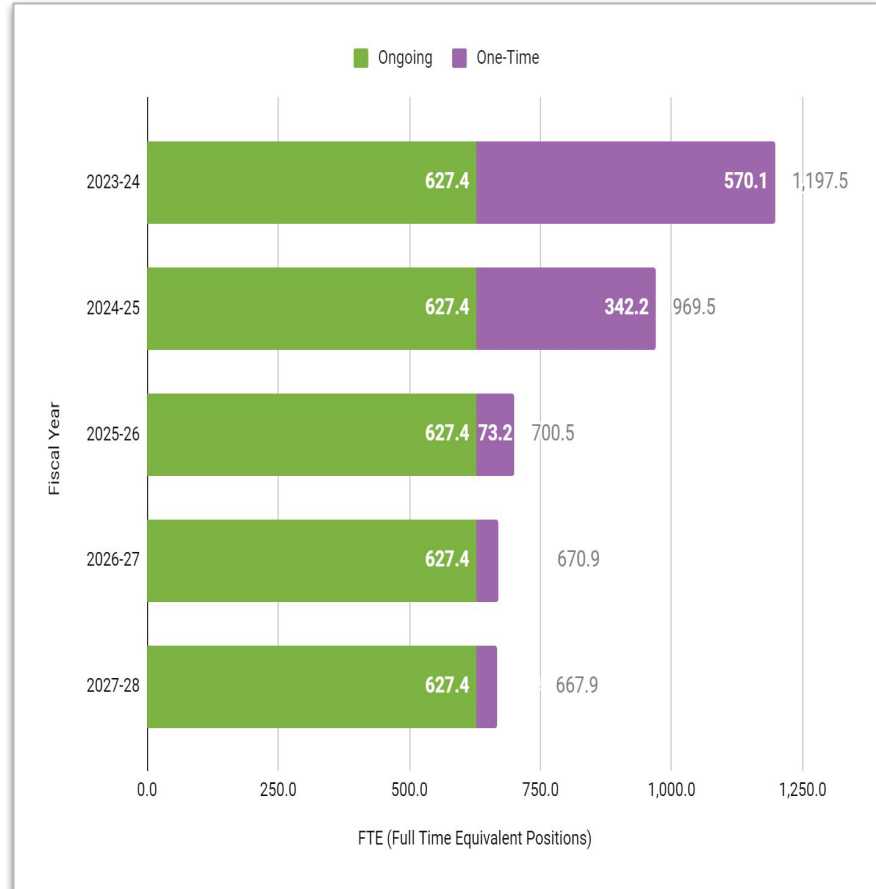
* Does not include certain anticipated employee compensation and other costs not yet finalized, but that would push deficits closer to \$50M.

2 LCAP Summary - Sunsetting of \$140M of One-Time Funds

LCAP Funding by duration



LCAP Positions (FTE) by Funding duration



Funding Priorities + Resolving Challenges ~\$50M

Budget Adjustments needed unlikely to be achieved without significant restructuring

Ongoing financial challenges to be addressed

- **Increasing compensation for other labor groups** when the cost of a 5% raise is \$10M+
- **Absorbing healthcare cost increases** when the District covers 100% of premium costs that are growing at 10%+ while COLA is less than 1%
- **Absorbing any costs currently in \$140M of one-time funds** that will otherwise require elimination
- **Absorbing any costs from expansion of priority investments**

Our Priorities Identified: LCAP + STRATEGIC PLAN

The Strategic Plan will enact the goals that the District has set out in its Local Control and Accountability Plan (LCAP).

LCAP





Our plan for addressing the needs of all students, especially our highest need students. The LCAP is adopted yearly along with the budget. The 2021 LCAP was a community effort - students, parents, staff, and community members have all contributed.



STRATEGIC PLAN

Our 3-year road map to realize our mission and vision. It is an opportunity to reimagine our work and to create an Oakland community and school system that fulfill our highest hopes and dreams for ourselves and the generations to come.



Goal 1: All students graduate college, career, and community ready.	Goal 3: Students and families are welcomed, safe, healthy, and engaged.	Goal 4: All staff are high quality, providing optimal service to our students, families, and staff.	
Goal 2: Focal student groups demonstrate accelerated growth to close our equity gap.			
 Ensuring Strong Readers by the Third Grade Accelerating Citywide Efforts to Guarantee Literacy for all Third Graders	 Supporting Powerful Graduates Developing Essential Skills to Secure Post-Secondary Success	 Creating Joyful Schools Redesigning schools to be places of joy, inclusion and beauty	 Growing a Diverse and Stable Staff Attracting and retaining staff reflective of Oakland's rich diversity
** Black and Brown Excellence will Flourish When We Invest in Full-Service Community Schools. **			

Our Method: College, Career & Community School Supports

Within our limited resources, we recommend prioritizing the most effective aspects of our Community School supports to schools within the funds available

Base Program	College, Career and Community School Supports	Shared Costs
<ul style="list-style-type: none"> ● Teachers ● Principal ● Assistant Principals ● Attendance Clerk ● Noon Supervisors ● Admin Assistant ● Prep Teachers: PE, Music, Dance, etc. 	<ul style="list-style-type: none"> ● Mental Health Services ● Family Engagement ● Teacher Coaching & Support ● Academic Acceleration Support ● College/Career & Community Supports ● Restorative Safety Supports ● Enrichment ● 1:1 Device and Tech Support 	<ul style="list-style-type: none"> ● Custodians ● Nutrition Services ● School Nurse ● Library Services ● Special Ed services ● Central Office Operations ● Intervention Specialists ● Newcomer Supports ● Expanded Learning ● After School Literacy Support

The Process

Last year, in June, we began the process of identifying budget adjustments that would address projected deficits. See Board Memo from 10/25.

Today we share an update on recommended adjustments needed to address projected unrestricted deficits and adjustments needed due to expiration or expenditure of one-time funds.

Board Sessions

June 23rd Board Retreat

August 3rd Board Retreat

October 2nd Study Session

November 14th Study Session (cancelled)

January 8th Study Session

January 31st Study Session (Attachment B Adjustments)

February 14th Board Meeting (1st Read)

February 28th Board Meeting (Board action)

Review detailed spending with prioritization in mind



Without Board Decisions

- **Expected Impact:** Existing allocations of LCFF S&C buy less as the cost of staff and services continue to increase
- **Expected Impact:** Positions and services funded by sunsetting resources are eliminated as resources sunset or are expended

Board Decisions Needed

- **Decision:** Which investments in ongoing resources to reduce to continue investments currently funded with sunsetting resources
- **Decision:** Which investments to reduce to maintain other investments despite cost inflation
- **Attachment B Example:** Reduce allocation of LCFF Supplemental to schools - see Attachment B, Item #2
- **Decision:** Additional budget reductions needed to eliminate deficit spending and provide salary increases to other bargaining units.

Round One: Board Discussion

What clarifying questions, if any, do you have?

Why Are We Here?



Unpacking
the backpack
as we prepare
to fill it with
District
priorities.

The Journey to Stability and Positive Certification

- On October 11, 2023, the District presented agenda item 23-2308 2024-25 Budget Balancing Options, Increases, and Reductions for first read.
- The District committed to providing an update along on progress in analyzing and valuing the items on the Attachment B.
- This update was aligned to the First Interim Report to provide a financial target for adjustments to the 2024-25 Budget.

Gentle Reminder - Affordability Commitment

Excerpt from OEA AB1200 Approval Letter

“In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will:

- *Provide ACOE with a Board-approved detailed update on its **list of Budget Adjustments by October 31, 2023;***
- *Share additional updates in ACOE’s bi-weekly call to monitor the staff and Board’s progress with strategic planning;*
- *Present a public update to be provided by First Interim, with further public disclosure and **formal Board Action required no later than February 2024,** to ensure the District meets its obligations in the subsequent fiscal year.”*

Budget Adjustments

Recommended Reductions



Attachment B Summary of Adjustments

Summary of 2024-25 Budget Adjustments and Impact	
Projected Deficit (2024-25 as of 1st Interim)	\$ 23,687,150
Net Adjustments since projection	\$ 27,000,000
Adjusted Deficit Projection (Target)	\$ 50,687,150
Savings / Cost Avoidance	\$ (16,528,228)
Projected Additional Costs	\$ 500,000
Adjusted Projected Surplus or Deficit	\$ 34,658,922

Attachment B Summary of Adjustments

Adjustments (savings, cost avoidance, revenue shifts)	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change
Adjust School Site Allocations (Unrestricted)	1	✓	Savings	\$ (457,578)						\$ (457,578)
Adjust School Site Allocations (Supplemental)	2	✓		-	-		-	\$ (2,583,685)		\$ (2,583,685)
Merger of District Schools	3	✓								\$ -
BP 3150 Adjustment	4	✓								\$ -
Central - Continuous School Improvement Redesign	5	✓								\$ -
Central - Legal Department Restructuring	6	✓								\$ -
Central - Business, Talent, Technology, Other Redesign	7	✓								\$ -
Adjusted Support toward previous Board Resolutions	8	✓								\$ -
Special Ed Programs	9	✓								\$ -
Maintaining Small School Investments	10	✓								\$ -
Responses to January 8, 2024 Study Session	11	✓			\$ (8,000,000)	\$ (3,700,000)			\$ -	\$ (11,700,000)
Reduction of consistently vacant positions	12	✓		\$ (576,510)	\$ (384,390)	\$ (314,460)	\$ (372,144)	\$ -	\$ -	\$ (1,647,504)
Total										\$ (16,388,700)

Attachment B Summary of Adjustments

Projected Additional Costs	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Ongoing Enrollment Office Investments	1	<input checked="" type="checkbox"/>							\$ 500,000	\$ 500,000
Return of Investments currently funded with one-time funds	2	<input checked="" type="checkbox"/>								\$ -
Review Facilities and Deferred Maintenance Modifications	3	<input checked="" type="checkbox"/>								\$ -
Total									\$ 500,000	\$ 500,000

Item 1

- **Adjustment to School Site Allocations- Discretionary (Unrestricted)**
 - Grades TK–5: \$50.00 per student
 - Grades 6–8: \$65.00 per student
 - Grades 9–12: \$80.00 per student
- 2023-24 Allocation - \$2,565,670
- 2024-25 Projected Allocation - \$2,108,092

Total 2024-25 Reduction in Allocation - \$457,578

Item 2

- **Adjustment to School Site Allocations- LCFF**

- Reduce the per pupil LCFF allocation (Supplemental) from \$785 per student to \$675 per student.
- Current 2023-24 Supplemental Allocation
 - \$21,142,405
- Projected 2024-25 Supplemental Allocation
 - \$18,558,720

Total 2024-25 Reduction in Allocation - \$2,583,685

Balancing against reduced allocations

Oakland Unified (61259) - First Interim Draft	v.24.2b	11/15/2023	CY	v.24.2b	CY1	
LOCAL CONTROL FUNDING FORMULA	2023-24			2024-25		
LCFF ENTITLEMENT CALCULATION						
	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			
Calculation Factors	8.22%	0.00%	79.01%	79.01%		
3-PY Average	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	11,545.42	\$ 9,919	\$ 1,032	\$ 1,730	\$ 1,709	\$ 166,144,884
Grades 4-6	7,586.42	10,069		1,591	1,571	100,379,883
Grades 7-8	4,258.03	10,367		1,638	1,618	58,007,650
Grades 9-12	8,538.82	12,015	312	1,948	1,924	138,318,004
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant	\$ 337,643,603	\$ 14,578,985	\$ 55,658,214	\$ 54,969,619	\$ 462,850,421	
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	31,928.69	\$ 337,643,603	\$ 14,578,985	\$ 55,658,214	\$ 54,969,619	\$ 462,850,421
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)						6,195,554
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	987.90	TK Add-on rate	\$ 3,044.23		3,007,393
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						\$ 482,148,050
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						\$ 482,148,050
Local Revenue (including FDA)						(160,449,124)
Gross State Aid						\$ 321,698,926
Education Protection Account Entitlement						(66,012,454)
Net State Aid						\$ 255,686,472

	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			
Calculation Factors	1.00%	0.00%	79.01%	79.01%		
3-PY Average	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	11,078.12	\$ 10,018	\$ 1,042	\$ 1,748	\$ 1,726	\$ 161,006,960
Grades 4-6	7,277.01	10,170		1,607	1,587	97,251,740
Grades 7-8	4,114.91	10,471		1,655	1,634	56,620,273
Grades 9-12	8,356.65	12,135	316	1,968	1,943	136,728,769
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant	\$ 329,482,969	\$ 14,184,102	\$ 54,306,271	\$ 53,634,400	\$ 451,607,742	
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	30,826.69	\$ 329,482,969	\$ 14,184,102	\$ 54,306,271	\$ 53,634,400	\$ 451,607,742
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)						6,257,510
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	1,165.90	TK Add-on rate	\$ 3,074.67		3,584,759
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						\$ 471,544,693
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						\$ 471,544,693
Local Revenue (including FDA)						(159,300,408)
Gross State Aid						\$ 312,244,285
Education Protection Account Entitlement						(61,531,518)
Net State Aid						\$ 250,712,767

Balancing against reduced allocations **REVISED** Includes Revised COLA(-) and UPP(+) @CBEDS

Oakland Unified (61259) - First Interim Draft	v.24.2b	1/16/2024	CY	v.24.2b	CY1	
LOCAL CONTROL FUNDING FORMULA	2023-24				2024-25	
LCFF ENTITLEMENT CALCULATION	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage
Calculation Factors	8.22%	0.00%	80.09%	0.76%	0.00%	81.05%
3-PY Average	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	11,545.42	\$ 9,919	\$ 1,032	\$ 1,754	\$ 1,786	\$ 167,305,547
Grades 4-6	7,586.42	10,069		1,613	1,642	101,081,121
Grades 7-8	4,258.03	10,367		1,661	1,691	58,412,883
Grades 9-12	8,538.82	12,015	312	1,975	2,010	139,284,272
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant	\$337,643,603	\$ 14,578,985	\$ 56,419,014	\$ 57,442,221	\$ 466,083,823	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	31,928.69	\$337,643,603	\$ 14,578,985	\$ 56,419,014	\$ 57,442,221	\$ 466,083,823
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)						6,195,554
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	987.90	TK Add-on rate	\$ 3,044.23		3,007,393
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						\$ 485,381,452
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						\$ 485,381,452
Local Revenue (including RDA)						(160,449,124)
Gross State Aid						\$ 324,932,328
Education Protection Account Entitlement						(66,012,454)
Net State Aid						\$ 258,919,874
						\$ 476,378,965
						\$ 476,378,965
						(159,300,408)
						\$ 317,078,557
						(61,006,539)
						\$ 256,072,018

UPDATE - Balancing against reduced allocations REVISED- Includes Revised Cost of Living Adjustments (-) and Unduplicated Pupil Percentage (+) @CBEDS

2023-24	UPP	COLA	ADA	Base	Grade Span	Supplemental	Concentration	Total
LCFF Calculator First Interim	79.01%	8.22%	31,928.69	\$337,643,603	\$14,578,985	\$55,685,214	\$54,969,619	\$462,877,421
LCFF Calculator Jan 2024	80.09%	1.00%	31,928.69	\$337,643,603	\$14,578,985	\$56,419,014	\$57,422,221	\$466,063,823
Net Change				\$0	\$0	\$733,800	\$2,452,602	\$3,186,402

2024-25	UPP	COLA	ADA	Base	Grade Span	Supplemental	Concentration	Total
LCFF Calculator First Interim	79.01%	1.00%	30,826.69	\$329,482,969	\$14,184,102	\$54,306,271	\$53,634,400	\$451,607,742
LCFF Calculator Jan 2024	81.05%	0.76	30,826.69	\$328,697,229	\$14,142,512	\$55,574,322	\$58,051,339	\$456,465,402
Net Change				-\$785,740	-\$41,590	\$1,268,051	\$4,416,939	\$4,857,660

The net effect is, the reduced COLA creates a \$800K Loss and for 2024-25 in the Base and gains for supplemental and concentration due to the Unduplicated Pupil Percentage (UPP).

Item 3, Part A

- **Potential Merger of District Schools following the guidelines of [AB 1912](#)**

- Revised language is required to finalize this item on Attachment B.

- **Current Language (Partial)**

- The District proposes a planning year (2023-24) for the potential merger of at least 10 schools effective 2024-25. Before any closures or consolidations take place, the District will comply with the guidelines set forth in AB 1912 which requires a district, before approving the closure or consolidation of a school, to conduct an equity impact analysis in its consideration of school closures or consolidations.

- **Proposed Revision (Partial)**

- The District proposes **a-to extend the** planning year (2023-24) **by one year 2024-25** for the potential merger of at least 10 schools effective ~~2024-25~~**2025-26**. Before any closures or consolidations take place, the District will comply with the guidelines set forth in AB 1912 which requires a district, before approving the closure or consolidation of a school, to conduct an equity impact analysis in its consideration of school closures or consolidations.

Item 3, Part B

- **Potential Merger of District Schools following the guidelines of [AB 1912](#)**
 - The original Attachment A and now Attachment B have a dollar value associated with reductions for the 2024-25 year of ~~\$2.48M~~
 - ~~Though the District is reviewing all ongoing budget balancing solutions, it proposes to use the \$10M AB1840 Resources for one year to satisfy the spending reduction.~~
 - This amount will not be realized in 2024-25 pending decision with AB 1912

Update - Item 4

- **Review and adjust Budget allocations to absorb future year salary projections, but not exceed current year dollar allocations.**
 - This analysis to showcase and model the allocation method of BP 3150 is currently In progress
 - [Please see the summary on the next slide](#)
 - It will align to a model based on the 2023-24 First Interim and 2024-25 Multi-Year Projection.

See Auxiliary Slide Section - BP 3150 Policy Overview and Presentation to SLT

BP 3150 - The Math at First Interim

Shared Expenses		2023-24 LCFF Costs	2022-23 LCFF Costs
BP 3150 Legally Mandated			
State Loan Repayment	Base	\$0	\$0
Audit Payments & Penalties	Base	\$0	\$0
Utilities, Insurance	Base	\$7,213,334	\$5,683,711
Ongoing Major Maintenance (8150)	Base	\$22,194,028	\$22,217,093
BP 3150 - Central Services			
12% of Unrestricted Resources	All	\$58,245,774	\$65,149,123
BP 3150 - Priority Expenses			
Special Education Contribution	Base	\$106,002,520	\$82,150,146
Transportation Contribution for SPED	Base	\$10,225,059	\$10,259,577
Custodial & Buildings and Grounds	Base	\$18,461,526	\$15,898,516
School Safety and Security	Base + Supplemental	\$6,570,028	\$4,853,571
School Nurses	Base + Supplemental	\$6,730,850	\$5,245,751
School Counselors	Supplemental*	\$5,831,376	\$4,831,419
Specified Enrichment (i.e. summer, music, art)	Supplemental/Concentration	\$4,586,651	\$183,910
Total Shared Cost		\$246,061,146	\$216,472,817

Item 5

- **Central Office - Continuous School Improvement**
 - Recommendations and implementation plan is in progress through the Budget Development Cycle for Central Sites
 - As stated on Agenda Item 23-1232:
 - *There is no fiscal impact identified with reviewing the Public Works Report. There is a potential savings in targeted funds if the recommendations are implemented, an estimated \$-3,483,735.50. The fiscal impact associated with the implementation of recommendations will be provided according to the budget development timeline and decisions are made regarding the new structure.*
- The District is also considering the reduction of ongoing funds in LCFF and other areas where many of the staff identified are currently funded, which will result in reductions in FTE.

Item 5: Commonalities & Themes From Public Works Report

Theme #1: CSI Restructuring

- There exists a strong need for restructuring CSI to be more efficient and effective.
- There are over 25 positions that our team recommend realigning within CSI to be more productive, 29 positions to be eliminated, and 6 positions created

Theme #2: Strong need to consolidate small schools to improve CSI services.

Theme #3: Lack of Accountability.

Theme # 4: There is a lack of collaboration among CSI departments and with Network Superintendent

Theme # 5: Lack of Clear Communication.

Theme #6: Better balance is needed between site-based management/autonomy and Central Office non-negotiables that impact all schools.

Recommendations For Network Superintendent

- CSI Division be restructured so that services that support schools be implemented and supervised by the Network Superintendent.
- Additionally, the recommendation to change the Academic Structure to situate underneath the Network Superintendent to address improved coherence, collaboration, and communication.
- School-Based Surveys & Accountability: Schools and some Departments report that there are individuals who are not accountable to being at school sites. There was also no predictable schedule for the school to know when a Department Partner would be on site to work with the school.

School Support Teams

Previous Structure

- Network Partner

Assigned Department Partners

- English Language Arts
- STEM (Math & Science in Secondary)
- ELLMA
- MTSS
- Family Engagement
- Targeted Strategies
- Special Education (compliance)

New Structure

- Network Partner
- English Language Arts
- STEM
- ELLMA
- MTSS
- Family Engagement

Assigned Department Partners

- Special Education (compliance)

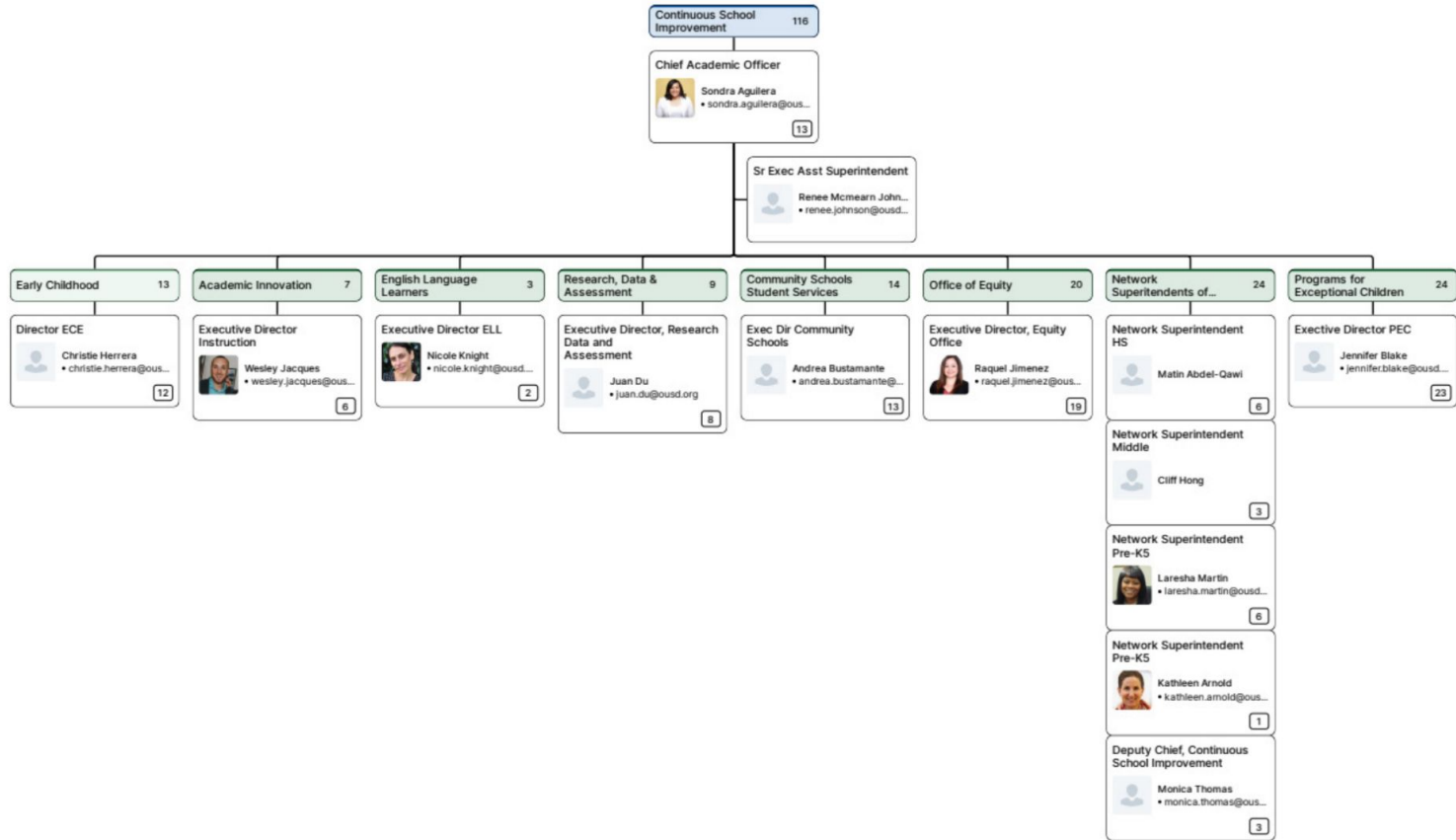
Network Superintendent

- Network Superintendent is responsible for setting a predictable schedule with the School Support Team Partners and the Department Executive Director;
- Dual Supervision continues to be the approach to manage the Department Partner;
- Network Superintendent supervises the Academic Program and the Grade-Span specific Executive Director.

Structure Change: Academics and Network Superintendent

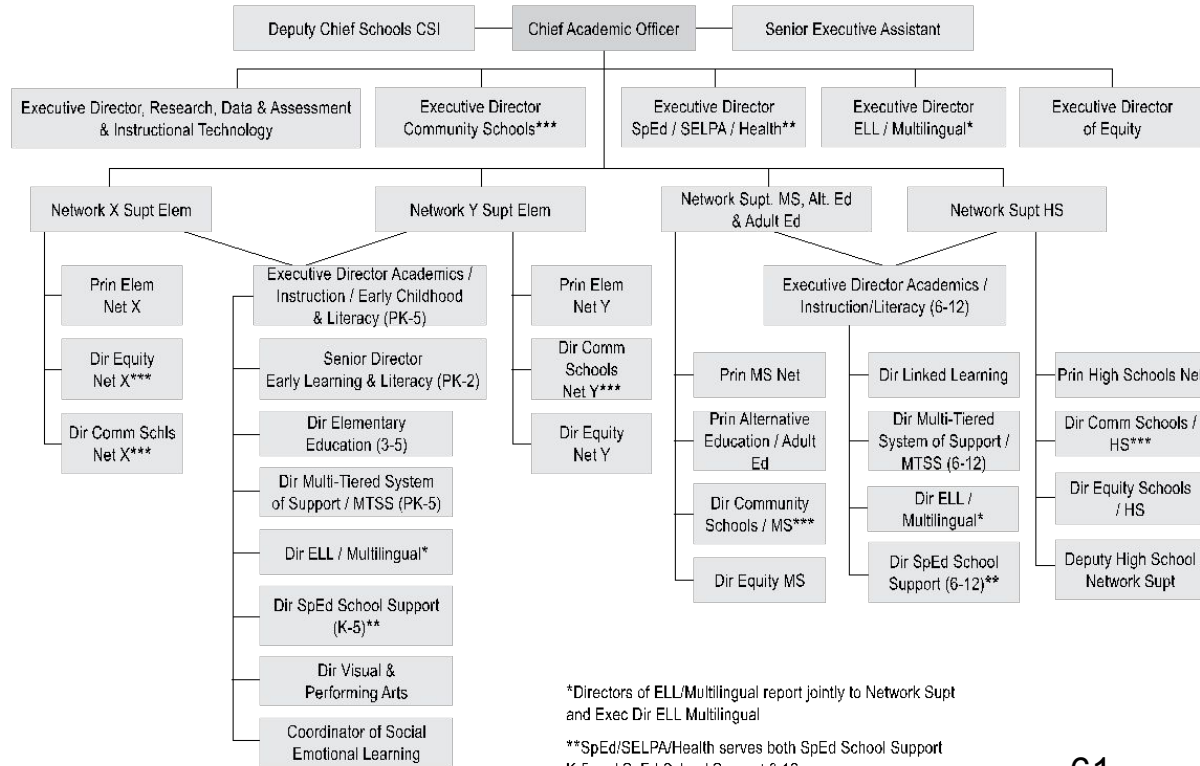
- **2022-2023:** Executive Director of Academics and Instructional Innovation reported to Chief Academic Officer;
- **2023-2024,** a temporary structure was created:
 - Director of Elementary Instruction Reports to ES Network Sups;
 - Director of Literacy reports to ES Network Sup;
 - Director of Secondary Instruction reports to HS and MS Network Sups.
- **2024-2025** New Structure:
 - Elementary Executive Director supervised by ES Network Sups
 - Secondary Executive Director supervised by HS and MS Network Sups

Item 5: 2023-2024 CSI Division



* does not account for current staff changes an vacancies.

Item 5: Proposed Redesign of CSI



*Directors of ELL/Multilingual report jointly to Network Supt and Exec Dir ELL Multilingual

**SpEd/SELPA/Health serves both SpEd School Support K-5 and SpEd School Support 6-12

***Directors of Community Schools report jointly to Network Supt and Exec Dir Comm Schools

61

Source: Created by Public Works LLC Team 2023.

Item 5: Known One-Time Funding Reductions to Pre-COVID Levels

Office of Equity doubled in staffing during COVID with ESSER funding.

- 13.5 ~~11.5~~ Translators to ~~7~~ 9 Translators. Maintain ability to respond to IEP requests and above 15% student population requirement.

Language	15% Mandate	Individual Education Programs (IEPs)	Recommendation
Mam (1)	8 schools	.75 FTE	1.0 FTE
Arabic (2)	2 schools	.75 FTE	1.0 FTE
Cantonese (2)	1 school	.75 FTE	1.0 FTE New: Maintain at 2.0 FTE
Spanish (5) 6	64 schools	2 FTE	4.0 FTE New: 5.0 FTE

Item 5: Known One-Time Funding Reductions to Pre-COVID Levels

10 Targeted Specialists to ~~5~~ 6 Targeted Specialists:

- African American Male Achievement (AAMA)
- African American Female Excellence (AAFE)
- Latino Student Achievement (LSA)
- Latino Student Achievement (LSA) (added back)
- Arab Student Achievement (AAPISA)
- Asian and Pacific Islander Achievement (AAPISA)

Item 5: Further Restructuring is Needed

- The Early Childhood Education Department will not be eliminated, and the hiring for the Executive Director is underway;
- The Chief Academic Officer and the Executive Director of ECE will make changes to the structure in the near future;
- Public Works proposed the creation of Directors to be part of the Network Support Team: Director of Equity, Director of Community Schools, Director of ELLMA. These additions are not possible due to the need to significantly decrease investments.
- Further budget reductions are pending and inevitable. Details will be shared according to the Budget Development timelines.

Item 6

- **Central Office - Legal**

- Recommendations and implementation plan is in progress through the Budget Development Cycle for Central Sites.
- The proposed reorganization includes structural changes to reduce reliance on outside counsel contracts while gaining efficiencies through the addition of paralegals (includes both in-house paralegals and a scalable paralegal staffing model based on district need).

Legal Department Reorganization 2024-2026

Reorganization Strategy

The legal department will improve departmental effectiveness, promote cross-functional collaboration, protect OUSD from emerging risks, and generate costs efficiency from 2023 to 2026.

Prioritized Department Initiatives

Retain and develop Governance Division staff during critical transition period

Create data informed staffing model to address high risk areas and increase the Governance Division's effectiveness

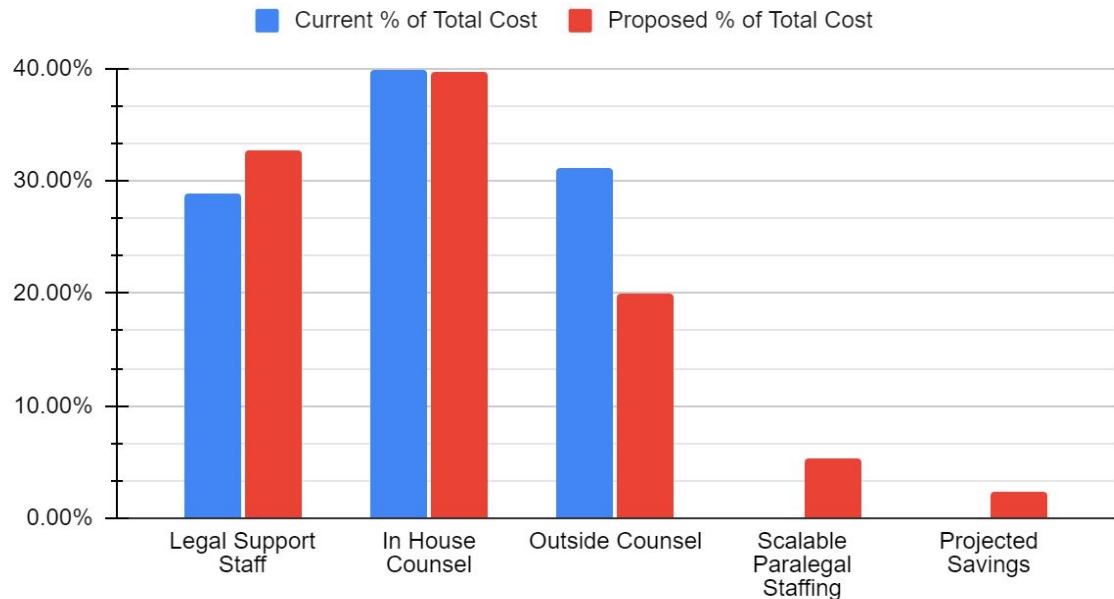
Build capacity of internal Legal Division

Gain cost efficiencies by reducing outside counsel spend

Legal Office Service Delivery Model Spend by %

	Current % of Total Cost	Proposed % of Total Cost
Legal Support Staff	28.96%	32.70%
In House Counsel	39.91%	39.64%
Outside Counsel	31.14%	19.92%
Scalable Paralegal Support		5.31%
Projected Savings		2.43%

Legal Costs: % of Spend by Service Model



Item 7

- **Central Office - Business/Talent/Technology and All OTHER Departments not noted with non-represented staff.**
 - Recommendations and implementation plan is in progress through the Budget Development Cycle for Central Sites
 - Response to School Services Report _ December 2021

Projected Cost Savings = \$900k/year

Item 8

- **Review all Board Resolutions to make decisions about which programs we are maintaining.**
 - [List of Board Resolutions](#) 2020-2023
 - The District has provided the list and is evaluating the cost implications of the Resolutions. This is likely not a 2024-25 Implementable item.

Item 9

- **Review and analyze Special Education Program cost escalation to support multi-year projections and District impact.**
 - Progress made in data analysis, yet defined strategies are incomplete to recommend for 2024-25.

Item 10 - Carryover Strategy

- **Maintaining Small Schools Investments**

- The investment in smaller schools/programs has had a longstanding impact on the investments, prioritization and allocation of funding Districtwide.
 - Additional FTE at sites with low-enrollment
 - Review and recommend the reduction/elimination of subsidized allocations/staffing to small school sites without direct reduction to site based allocations.
 - Update: This investment is currently in Resource 0006, Supplemental and Concentration Carryover.
 - The District is recommending that these positions be annually eliminated and added based on the projected amount of carryover available to retain all or or a portion of these positions.
 - Total investment - \$2.1M - Resource 0006
 -

Item 10 - Carryover Strategy

OUSD Attachment B
 Item 12 - Small School Investments
 February 2024

Fund 01 General Fund
 Resource Code 0006 S&C Carryover

Classification	JobClassId	Data	
		Sum of AmtTotal	Sum of FTEAuth
1 - Certificated Salaries	AP HIGH	\$177,868	1.00
	AP MIDDLE	\$343,582	2.00
	COOD SPED	\$182,281	1.00
	TCHR 11M 12P	\$225,102	2.00
	TCHR BILING	\$277,052	2.00
	TCHR STR ENG	\$492,092	4.40
	TSA 11M 12P	\$89,440	0.60
	TSA CLA 11M	\$139,019	1.00
1 - Certificated Salaries Total		\$1,926,436	
2 - Classified Salaries	PM COM SCH11	\$137,644	1.00
2 - Classified Salaries Total		\$137,644	
Grand Total		\$2,064,079	15.00

Item 11 - January 8, 2024 Board Study Session Position Adjustment Recommendations - Carryover Strategy

- **These positions will be eliminated in Resource 0004 Central Concentration**
- **Staff is Recommending as Part of Attachment B that they be added to Resource 0006 (Supplemental & Concentration Carryover)**
 - **Assistant Principals at High Need Schools (\$3.2M S&C)**
 - **11-Month Teachers at select high schools (\$1.3M S&C)**
 - **Electives Teachers for Students Required to Take ELD (\$3.9M S&C)**
 - **Teachers for Late-Arriving Newcomer Students (\$1.8M S&C)**
 - **Teachers for Late-Arriving Continuation Students (\$1.5M S&C)**
 - **Please see the orange shaded rows on the slides shared at the January 8, 2024 Special Study Session, highlighting the areas of recommendation.**
 - **~\$11.7M total in Supplemental and Concentration, \$17.1M in COVID funds**

Assistant Principals at High Need Schools (\$3.2M S&C)

Item 11 Assistant Principals at High Need Schools (\$3.2M S&C)				
February 2023				
Fund	01 General Fund			
JobClassId	(Multiple Items)			
Resource Code	0004 Central Concentration			
Site Code	PosId	Data	Sum of FTE Filtered	Sum of AmtTotal
112 Greenleaf Elementary		9624	1.00	\$148,255
112 Greenleaf Elementary Total			1.00	\$148,255
160 Lockwood Steam Academy		7775	1.00	\$129,580
160 Lockwood Steam Academy Total			1.00	\$129,580
211 Montera Middle		2824	1.00	\$188,165
211 Montera Middle Total			1.00	\$188,165
213 Westlake Middle		8562	1.00	\$159,119
213 Westlake Middle Total			1.00	\$159,119
215 Madison Park Academy Upper		9106	1.00	\$134,775
215 Madison Park Academy Upper Total			1.00	\$134,775
228 United For Success Academy		3550	1.00	\$159,066
228 United For Success Academy Total			1.00	\$159,066
229 Elmhurst United		3725	1.00	\$148,910
229 Elmhurst United Total			1.00	\$148,910
232 Coliseum College Prep Academy		1675	1.00	\$156,802
232 Coliseum College Prep Academy Total			1.00	\$156,802
236 Urban Promise Academy		283	1.00	\$159,064
236 Urban Promise Academy Total			1.00	\$159,064
301 Castlemont High School		991	1.00	\$165,670
301 Castlemont High School Total			1.00	\$165,670
302 Fremont High School		7025	1.00	\$154,568
302 Fremont High School Total			1.00	\$154,568
304 Oakland High School		4115	1.00	\$165,726
304 Oakland High School Total			1.00	\$165,726
306 Skyline High School		2815	1.00	\$136,947
306 Skyline High School Total			1.00	\$136,947
308 Young Adult Program		9630	0.00	\$139,752
308 Young Adult Program Total			0.00	\$139,752
335 LIFE Academy		6304	0.00	\$149,802
335 LIFE Academy Total			0.00	\$149,802
352 Rudsdale Continuation		1554	1.00	\$171,839
352 Rudsdale Continuation Total			1.00	\$171,839
353 Oakland International High Sch		7180	1.00	\$163,238
353 Oakland International High Sch Total			1.00	\$163,238
Grand Total			15.00	\$2,631,278

11-Month Teachers at select high schools (\$1.3M S&C)

This amount is adjusted via a journal entry for the one month of salary these teachers work as a supplement to the school programs.

Electives Teachers for Students Required to Take ELD (\$3.9M S&C)

Electives Teachers for Students Required to Take ELD (\$3.9M S&C)

February 2023

Fund 01 General Fund
Site Type (Multiple Items)

Resource Code	JobClassId	Site Code	PosId	Data			
				Sum of FTE Filtered	Sum of AmtTotal		
0004 Central Concentration	TCHR 11M 12P	301 Castlemont High School	1868	1.00	\$12,425		
			4163	1.00	\$119,142		
			4742	1.00	\$134,070		
			4746	1.00	\$10,916		
			8147	1.00	\$89,159		
			8409	1.00	\$137,981		
			301 Castlemont High School Total			6.00	\$503,693
			302 Fremont High School	2029	1.00	\$150,020	
				9552	1.00	\$56,738	
			302 Fremont High School Total			2.00	\$206,758
	TCHR 11M 12P Total			8.00	\$710,451		
	TCHR BILING	235 Melrose Leadership Acad	9636	0.30	\$46,478		
			9637	0.75	\$84,731		
	235 Melrose Leadership Acad Total			1.05	\$131,209		
	TCHR BILING Total			1.05	\$131,209		
	TCHR STR ENG	206 Bret Harte Middle	881	1.00	\$132,401		
			206 Bret Harte Middle Total			2.00	\$293,351
			212 Roosevelt Middle	558	1.00	\$120,216	
		212 Roosevelt Middle Total			1.00	\$120,216	
		213 Westlake Middle	8769	0.00	\$111,176		
			213 Westlake Middle Total			0.00	\$111,176
		215 Madison Park Academy Upper	2820	1.00	\$108,525		
			215 Madison Park Academy Upper Total			1.00	\$108,525
		219 Frick United Academy of Lang	3379	1.00	\$89,191		
			219 Frick United Academy of Lang Total			1.00	\$89,191
		304 Oakland High School	4184	1.00	\$73,261		
			304 Oakland High School Total			1.00	\$123,199
		304 Oakland High School Total			2.00	\$196,461	
	306 Skyline High School	7827	1.00	\$80,172			
		306 Skyline High School Total			1.00	\$80,172	
	353 Oakland International High Sc	3038	1.00	\$78,299			
		3582	1.00	\$83,900			
		3871	0.40	\$26,638			
353 Oakland International High Sch Total			2.40	\$188,836			
TCHR STR ENG Total			10.40	\$1,187,928			
0004 Central Concentration Total				19.45	\$2,029,588		
Grand Total				19.45	\$2,029,588		

Teachers for Late-Arriving Newcomer Students (\$1.8M S&C)

February 2023		
Fund	01 General Fund	
Site Type	(Multiple Items)	
Object Code	1105 Teachers Salaries	
JobClassId	TCHR STR ENG	
Resource Code	0004 Central Concentration	

Fund	01 General Fund	
Site Type	(Multiple Items)	
Object Code	1105 Teachers Salaries	
Resource Code	0004 Central Concentration	

Site Code	PosId	Data	
		Sum of FTE	Sum of AmtTotal
304 Oakland High School	100	1.00	\$77,862
	2421	1.00	\$136,387
	2443	1.00	\$59,795
	3570	1.00	\$132,159
	4138	0.00	\$79,755
	4184	1.00	\$73,261
	4771	1.00	\$123,199
304 Oakland High School Total		6.00	\$682,419
306 Skyline High School	101	0.00	\$57,423
	348	1.00	\$39,195
	2011	1.00	\$66,172
	3947	1.00	\$68,367
	4276	0.00	\$83,556
	7827	1.00	\$80,172
306 Skyline High School Total		4.00	\$394,884
353 Oakland International High S	2530	1.00	\$105,814
	3038	1.00	\$78,299
	3582	1.00	\$83,900
	3871	0.40	\$26,638
	4774	1.00	\$100,417
	6164	0.00	\$34,236
	7846	1.00	\$24,867
	7850	1.00	\$86,738
	353 Oakland International High Sch Total		6.40
Grand Total		16.40	\$1,618,212

JobClassId	Site Code	PosId	Data		
			Sum of FTE Filtered	Sum of AmtTotal	
TCHR 11M 12P	301 Castlemont High School	1570	1.00	\$28,864	
		1713	1.00	\$74,964	
		1868	1.00	\$12,425	
		3873	1.00	\$153,852	
		4113	1.00	\$132,672	
		4163	1.00	\$119,142	
		4502	1.00	\$61,458	
		4741	1.00	\$44,145	
		4742	1.00	\$134,070	
		4746	1.00	\$10,916	
		8147	1.00	\$89,159	
		8409	1.00	\$137,981	
		301 Castlemont High School Total		12.00	\$999,648
		302 Fremont High School	1565	1.00	\$170,110
			2029	1.00	\$150,020
			4367	1.00	\$86,889
			4433	1.00	\$148,129
4464	1.00		\$121,266		
9100	1.00		\$87,540		
9552	1.00		\$56,738		
302 Fremont High School Total		7.00	\$820,691		
TCHR 11M 12P Total		19.00	\$1,820,339		
Grand Total		19.00	\$1,820,339		

Teachers for Late-Arriving Continuation Students (\$1.5M S&C)

Teachers for Late-Arriving Continuation Students (\$1.5M S&C)

February 2023

Fund	01 General Fund	Y
Site Type	(Multiple Items)	Y
Program Code	1107 Alt Ed Base Tchrs	Y

Resource Code	JobClassId	Site Code	Posid	Data			
				Sum of FTE Filtered	Sum of AmtTotal		
0004 Central Concentration	TCHR STR ENG	309 Ralph J. Bunche Academy	3318	0.20	\$38,062		
			3319	0.50	\$106,021		
			7832	1.00	\$125,897		
		309 Ralph J. Bunche Academy Total				1.70	\$269,981
		310 Dewey High School	58		2850	1.00	\$117,996
					6184	1.00	\$24,701
					6185	0.00	\$61,601
					7330	1.00	\$124,597
					7331	1.00	\$44,504
					310 Dewey High School Total		
		330 Independent Study 9-12	788		8928	1.00	\$146,666
						0.70	\$96,466
		330 Independent Study 9-12 Total				1.70	\$243,132
		352 Rudsdale Continuation	59		3368	1.00	\$158,535
					3509	1.00	\$124,821
						1.00	\$155,752
					352 Rudsdale Continuation Total		
TCHR STR ENG Total				11.40	\$1,484,104		
0004 Central Concentration Total				11.40	\$1,484,104		
Grand Total				11.40	\$1,484,104		

Item 11 - January 8, 2024 Board Study Session Position Adjustment Recommendations

2024-25 Recommendation: Transfer these investments OUT of ongoing Supplemental and Concentration allocations to annual carryover in Resource 0006 with investments sunsetting as carryover declines.

- Total 2023-24 Supplemental Investment \$
- Total 2023-24 Concentration investment \$
- **Estimated 2023-24 S & C Carryover in Resource 0006 - ~\$15M***
- **CHECKING FOR UNDERSTANDING: Investments WILL sunset as annual S & C carryover declines.**
 - Note: S & C Carryover has built as a result of increased allocations of Concentration in 2022 and the use of our COVID response one time dollars.

* Estimate to be updated a Second Interim.

School Site Positions Funded with Ongoing S&C Funding

Positions	Cost	Required?
Base Classroom Teachers: Retention Contribution	\$13.5M	Yes, per OEA contract
Base Classroom Teachers: Collaboration Time	\$5.3M	Yes, per OEA contract
Additional Teachers to Reduce Class Size at High-Need Schools	\$2.8M	Yes, per OEA contract
Newcomer Social Workers and TSAs	\$1.7M*	Yes, per OEA contract
Counselors	\$4.8M	Yes, per OEA contract
Student Support Positions (CSMs, Case Managers, etc.)	\$8.0M	No
Culture Keepers & Culture/Climate Ambassadors	\$5.0M	No
Teachers for Electives for Students Required to Take ELD	\$3.9M	No
Assistant Principals at High-Need Schools	\$3.2M	No
Teachers, Late-Arriving Newcomer Students	\$1.8M	No

* excluding positions funded by Salesforce grant

School Site Positions Funded with Ongoing S&C Funding (cont.)

Positions	Cost	Required?
Teachers to Offer Additional A-G Sections at Smaller High Schools	\$1.8M	No
Teachers, Late-Arriving Continuation Students	\$1.5M	No
11-Month Teachers at Castlemont, Fremont & McClymonds	\$1.3M	No
Teachers, African American and Latino/a Achievement classes	\$1.1M*	No
Specialists to Support College & Career Readiness at High Schools	\$0.3M	No

** excluding positions funded by Kaiser grant*

School Site Positions Funded with **One-Time** Funding

Positions	Cost	Funding Source
STIP (Substitute Teacher Incentive Program) Teachers	\$9.0M	COVID Funds
Academic Acceleration Teachers on Special Assignment	\$5.0M	COVID Funds
Early Literacy Tutors	\$4.6M	COVID & Grant Funds
Community Positions at non-CCSPP Sites	\$2.9M	COVID Funds
One-Time Positions for Low Enrollment Schools (e.g., Assistant Principal for small secondary school, classroom teacher for small elementary school)	\$2.0M	LCFF S&C Carryover Funds
Teachers on Special Assignment, School Improvement	\$1.1M	Comprehensive Support & Improvement (CSI) Grant
Middle School Math Coaches & Computer Science Teachers	\$1.0M	Private Grant Funds
Math Tutors	\$0.8M	COVID Funds
Teachers on Special Assignment to Support Historically Black Schools	\$0.8M	Black Thriving Students (Per OEA MOU)
Additional Counselors to help students reach graduation	\$0.3M	Comprehensive Support & Improvement (CSI) Grant

NEW - Item 12 - Reduction of Vacant Positions

- Review and Recommend the elimination of vacancies in 2024-25.
- Though the District realizes actual reductions in expenditures due to the “cost avoidance” from vacancies that are unfilled, there is an annual trend of vacant FTE’s that the District can review and recommend not to retain in the 2024-25 Fiscal Year.
- This would allow the District to use the resources in the current year and help offset the growing costs of expenses.
- Many of these positions are unable to be filled historically for various reasons.

NEW - Item 12 - Reduction of Vacant Positions

- Review and Recommend the elimination of vacancies in 2024-25.
- There are several ways of which vacant position savings will be utilized to address the 2024-25 budget:
 - Cost avoidance from vacancies that are currently unfilled and will be eliminated
 - Vacant positions funded by the general fund transferred to restricted funds
- This would allow the District to use the resources in the current year and help offset the growing costs of expenses. Although many of these positions are unable to be filled historically for various reasons there will be a impact on service delivery.

NEW - Item 12 - Reduction of Vacant Positions

Review and recommendation of vacancy eliminations is ongoing. There are currently 190.5 FTE in central office services funded by restricted and unrestricted resources.

94.30 FTE are funded with general purpose, central concentration or central supplemental of which 37% special education, 17% community schools, 16% business and academic offices, 12% custodial services, 11% health services, 9% buildings & grounds.

Total FTE elimination: 13.1 FTE

Total Cost Avoidance = \$1,853,560

Net Cost Avoidance* = \$1,647,504

Note: The 1 FTE In Ongoing Major Maintenance will not result in a reduction of the allocation to Resource 8150, as it is statutorily required minimum 3% allocation. The net cost avoidance is \$1.6M.

NEW - Item 12 - Reduction of Vacant Positions

Cost avoidance from vacancies that are currently unfilled and will be eliminated*

Vacancy Eliminations						
Position Funding Site Code Name	Job Class Descr	Pos Id	FTE	Resource Detail	Total	
905 - Office Of Sr. Business Officer	Mgr Central Office Accounting	8415	1.00	General Purpose (GP)	\$241,506	
942 - Labor Relations	Para Educator	9747 9748	1.60	General Purpose (GP)	\$127,662	
942 - Labor Relations	Teacher Structured Eng Immersn	6854	1.00	General Purpose (GP)	\$127,087	
988 - Buildings & Grounds	Manager Buildings & Grounds	7042	1.00	Ongoing & Major Maintenance	\$206,067	
922 - Comm. Schools & Student Svcs	Site-Based Culture Climate Amb	8272 8273 8274	3.00	Central Concentration	\$314,460	
928 - HS Linked Learning	Specialist Mstr Schd Developm	2179	1.00	General Purpose (GP) (.4 FTE) Central Supplemental (.6 FTE)	\$200,633	
968 - Health Services (nurses)	Nurse	9931 9932	2.00	Central Supplemental (1.7 FTE) GP - Special Education (.3 FTE)	\$310,600	
975 - Special Education	Instructional Supp Specialist	7279	0.80	GP - Special Education	\$67,328	
975 - Special Education	Teacher RSP	8389	1.00	GP - Special Education	\$129,334	
975 - Special Education	Teacher SDC Severe	1655	0.20	GP - Special Education	\$24,784	
976 - Special Ed Local Plan Area	Prog Mgr PEC Special Projects	9496	0.50	GP - Special Education	\$104,099	

13.10

\$1,853,560

The Buildings and Ground resources will remain in OMM

12.10

\$1,647,504

*The review of departmental vacancies, eliminations and funding changes are proposed. Final changes will be submitted to the Board for review in mid February 2024

Round Two: Board Discussion

Round One (3 minutes/Director)

What clarifying questions, if any, do you have?

Round Two (3 minutes/Director)

What guidance are you providing around prioritization?

Budget Adjustments

Projected/Proposed Increases



Item 1

- **Ongoing Enrollment Office Investments**
 - Recommendation to fund this investment for two years from the \$10M in AB1840 for the District to retain the operational and outcome gains achieved in the enrollment stabilization implementation and adjust the budget and its internal process for ongoing enrollment needs.
 - **\$.5M/Year for two Years for a total \$1M Investment**

Item 2

- **A Review of One Time Investments that are recommended to return to the Base and Other Resources**
 - This review is in progress as all ESSER Funded one-time positions and investments have been reviewed by the Senior Leadership Team and are being prepared for recommendation and cost analysis.

Item 3

- **Review Facilities and Deferred Maintenance Modifications**
 - In progress and recommendations have been completed by the department during the Central Budget Development Meetings.
 - Recommendation: No change in investment, other than to absorb increased staffing and operational costs. The District does not have the ability to make adjustments

2023-24 First Interim Multi-Year Projection

2023-24 First Interim MYP Fund Balance Summary - Unrestricted

	2023-24 Unrestricted	2024-25 Unrestricted	2025-26 Unrestricted
A. Revenues			
5) Total Revenues	\$ 507,096,534	\$ 495,388,436	\$ 502,940,335
B. Expenditures			
9) Total Expenditures	\$ 416,491,538	\$ 404,376,296	\$ 409,634,879
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 90,604,996	\$ 91,012,140	\$ 93,305,456
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (112,115,085)	\$ (114,699,290)	\$ (119,051,059)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (21,510,089)	\$ (23,687,150)	\$ (25,745,603)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 118,353,704	\$ 96,843,616	\$ 73,156,465
2) Ending Balance, June 30 (E + F1e)	\$ 96,843,616	\$ 73,156,465	\$ 47,410,862
Restricted Reserve	\$ 150,000	\$ 150,000	\$ 150,000
Other Assignments	\$ 10,673,452	\$ 10,673,452	\$ 10,673,452
Reserve for Economic Uncertainty	\$ 27,641,007	\$ 24,914,748	\$ 25,212,438
Unassigned Unappropriated	\$ 58,379,156	\$ 37,418,265	\$ 11,374,972



NEW: Student Voice From All City Council Budget Study Session on January 17, 2024

Note: District Leadership also met with All City Council Governing Board Leadership on November 29, 2023

NEW: Student Voice From All City Council Budget Study Session on January 17, 2024

Question #1: What did you see in the presentation?

- “I saw how we don’t have a lot of unrestricted money.”
- “I saw the basic statistics of where OUSD funding is going, and how it will continue in the next years.”
- “I got to see the budget and how the amount changes based off where the money is coming from.”
- “I seen that the budget is split in different type of funding and there are specific funds.”

Note: District Leadership also met with All City Council Governing Board Leadership on November 29, 2023

NEW: Student Voice From All City Council Budget Study Session on January 17, 2024

Question #2: What do you think about that?

- “It’s strange because we as a district might need more of what’s in the non restricted than some of the restricted content.”
- “I thought it was very concerning because although we receive a lot of funding because of Covid, are will still going to be a stable district after the funding is gone.”
- “I think that when the specific terms are introduced it allows for the budget to be easier to understand.”

Note: District Leadership also met with All City Council Governing Board Leadership on November 29, 2023

NEW: Student Voice From All City Council Budget Study Session on January 17, 2024

Question #3: What does it make you wonder?

- “It makes me wonder how we can use the limited funds we have so we aren’t negatively impacted later on.”
- “Wonder how wisely our district is spending money.”
- “I wonder how their board is going to work the budget out?”
- “How can the district be strategic with their money so there isn’t many budget cuts.”

Note: District Leadership also met with All City Council Governing Board Leadership on November 29, 2023

NEW: Student Voice From All City Council Budget Study Session on January 17, 2024

Question #4: What programs or projects do you feel have had the most positive impact on your OUSD experience?

- “ACC” (x2)
- “Paid after school programs”
- “Prescott circus theatre (clowns)”
- “Special Education program”
- “I feel African American Excellence program (female and male), the Youth together organization, High school to college transition programs, and a lot more.”

Note: District Leadership also met with All City Council Governing Board Leadership on November 29, 2023

Round Three: Board Discussion

Round One (3 minutes/Director)

What clarifying questions, if any, do you have?

Round Two (3 minutes/Director)

What guidance are you providing around prioritization?

Next Steps in Journey Towards Decision-Making

June 23rd Board Retreat (Identification of Board Priorities)

August 3rd Board Retreat (Identification of Board Priorities & Work Plan)

October 2nd Study Session (LCAP Priority Investment Areas)

November 14th Study Session (cancelled)

January 8th Study Session

January 31st Study Session (Attachment B Adjustments)

February 14th Board Meeting (First Read)

February 28th Board Meeting (Board Action)



Community Schools, Thriving Students



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

www.ousd.org



[@OUSDnews](https://twitter.com/OUSDnews)

1011 Union Street, Oakland, CA 94607

Appendix A

6- COMMONALITIES/THEMES OF REPORT



Theme #1: CSI Restructuring.

There exists a strong need for restructuring CSI to be more efficient and effective.

There are **over 25 positions that our team recommend realigning within CSI to be more productive, 29 positions to be eliminated, and 6 positions created**



Theme #2: Strong need to consolidate small schools to improve CSI services.

The current CSI team could deliver improved services if there were fewer schools to serve.

The OUSD Board of Education must act to consolidate schools for the 2024-25 school year. Under AB 1840, OUSD is required to take “affirmative board action to continue planning for, and timely implementation of, a school and facility closure and consolidation plan that supports the sale or lease of surplus property.” The Fiscal Crisis and Management Assistance Team (FCMAT) has recommended school closures in Oakland for several years.

6- COMMONALITIES/THEMES OF REPORT



Theme #3: Lack of Accountability.

Many CSI departments do not use key performance indicators (KPIs) to measure and understand the performance and health of their units and to make data-driven decisions in order to achieve strategic goals.

Formal and informal evaluations are not consistently occurring to assist central office staff in self-improvement and professional development.

Theme # 4: There is a lack of collaboration among CSI departments and with Network Superintendents



Interviews with OUSD staff, in addition to overwhelming responses in the survey show several attempts of collaboration by CSI; however, overall there is a lack of coordination and alignment of CSI services.



6- COMMONALITIES/THEMES OF REPORT

Theme # 5: Lack of Clear Communication.

There is a pervasive theme throughout the schools that clear and timely communication is lacking in not just CSI, but Central Office in general.

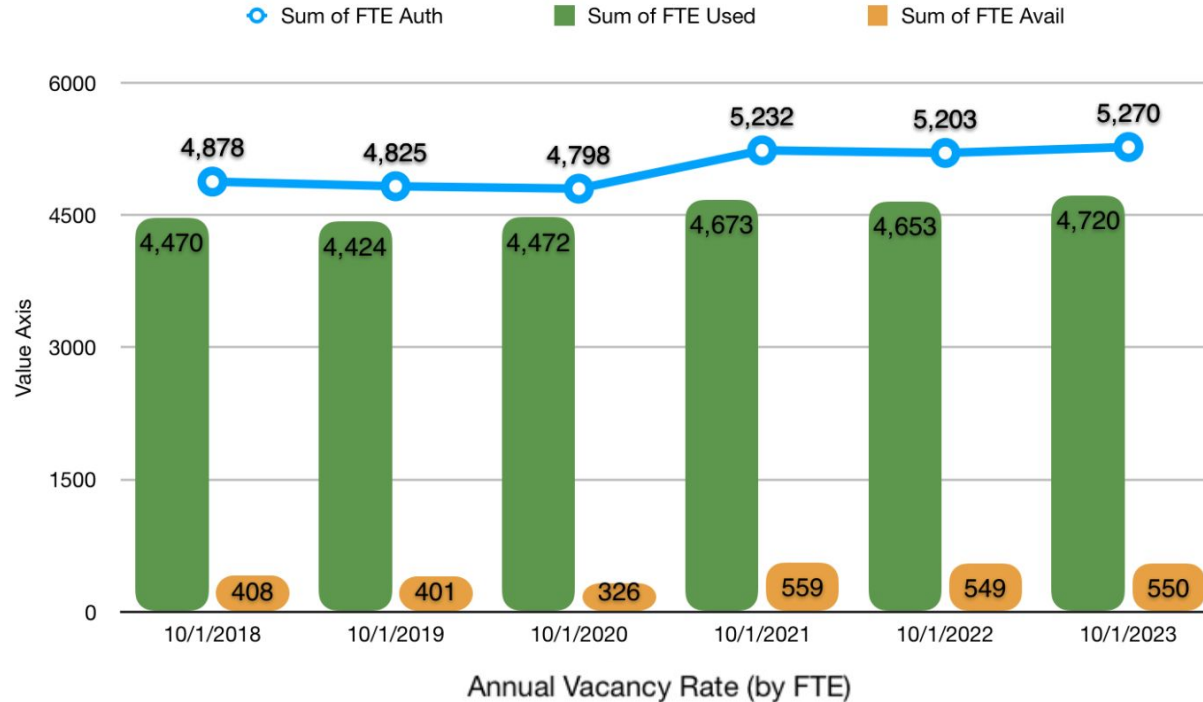


Theme #6: Better balance is needed between site-based management/autonomy and Central Office non-negotiables that impact all schools.



Item 14

Positions Overtime 2018-2024 (as of October 1st)



	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
October	8%	8%	7%	11%	11%	10%

Item 14

Frequent vacant positions by classification

Position Title	This data reflects total FTE each year. The green color reflects an increase from the previous year and the red indicates decreased FTE from the previous year.						This data reflects the total FTE, Vacant FTE and Vacancy rate on January 9, 2024			This data reflects the vacancy rate year over year from 2018 through 2022				
	2018	2019	2020	2021	2022	2023	Filled FTE	Vacant FTE	1/9/24	2018	2019	2020	2021	2022
Para Educator	258	289	305	314	318	331	275.40	56.00	17%	10%	10%	11%	11%	15%
Teacher	1607	1592	1611	1683	1627	1604	1553.20	50.40	3%	4%	4%	1%	3%	4%
Teacher SPED	350	363	373	387	383	384	354.40	29.20	8%	7%	7%	3%	4%	8%
Tutor	23	29	59	105	131	161	131.64	29.16	18%	18%	21%	34%	34%	27%
Instructional Support Specialist	116	130	132	145	135	110	88.00	22.40	20%	9%	10%	8%	17%	24%
STIP Substitute	100	100	82	121	128	149	127.10	21.45	14%	17%	14%	15%	20%	20%
Custodian (inc. CDC, Head, Lead)	222	223	219	239	218	232	214.00	18.00	8%	4%	6%	5%	13%	7%
TSA, Classroom	206	193	147	186	177	190	173.60	16.50	9%	8%	6%	11%	10%	10%
Culture Keeper				13	13	66	51.00	15.00	23%				32%	7%
Food Service Assistant (I & III)	144	128	126	117	103	110	97.06	12.94	12%	16%	11%	14%	15%	11%
Social Worker	27	23	32	41	38	46	36.75	9.30	20%	7%	4%	7%	12%	14%
Psychologist	45	43	51	52	51	52	44.05	8.40	16%	4%	13%	15%	2%	13%
Speech Therapist	48	47	53	52	52	59	50.60	8.40	14%	6%	6%	13%	15%	9%
TSA	27	35	29	38	44	50	42.80	7.00	14%	13%	19%	1%	13%	11%
Noon Supervisor	56	53	40	49	50	40	33.84	6.37	16%	21%	18%	9%	19%	16%
Nurse	41	34	31	35	35	32	26.8	5	16%	25%	12%	3%	14%	14%

Appendix B:

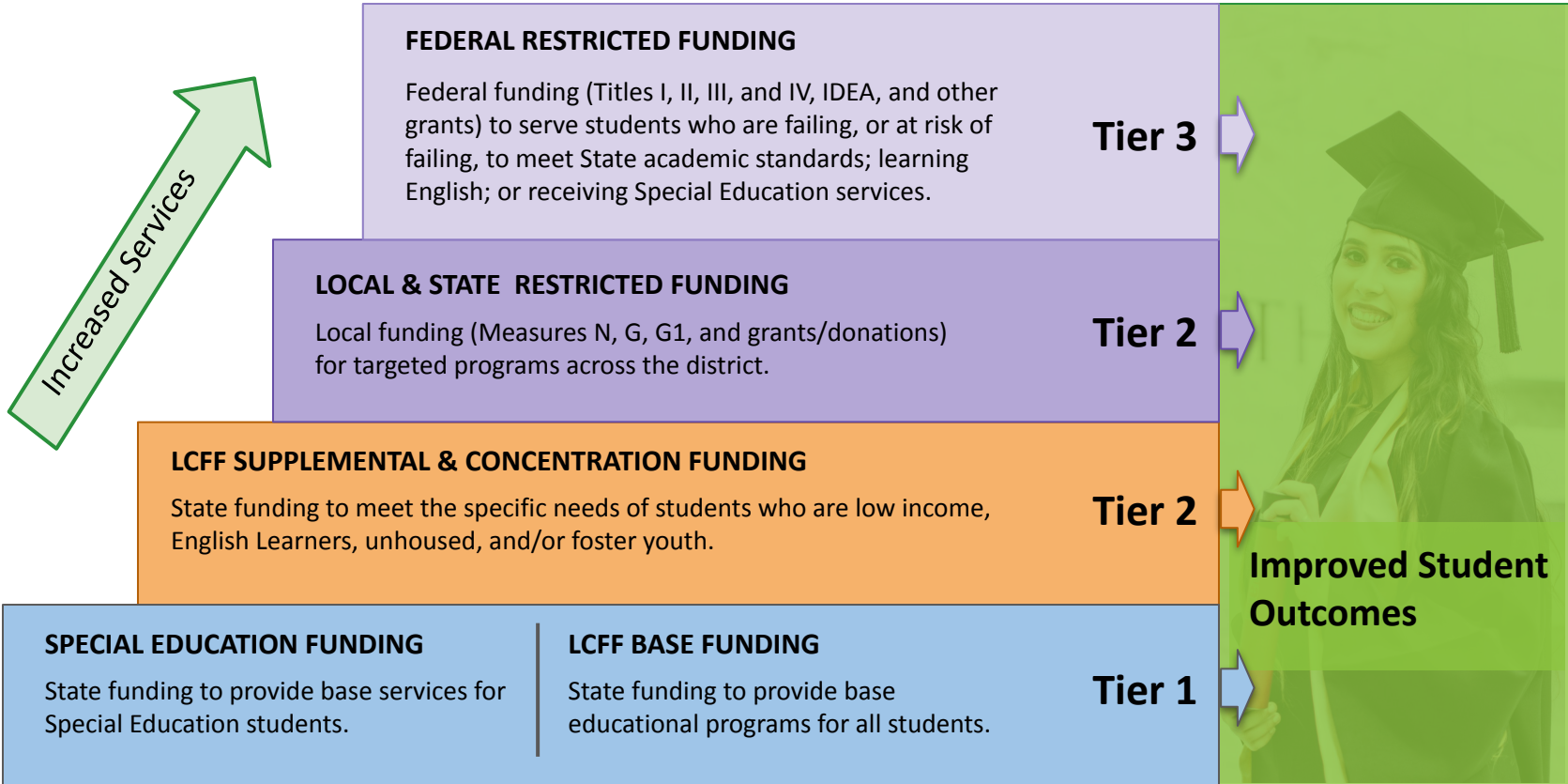
Requirement of ACOE

Excerpt from [Alameda County Office of Education's \(ACOE\) Response](#) to the District's AB1200 filing regarding the ability to afford the Tentative Agreement with the Oakland Education Association.

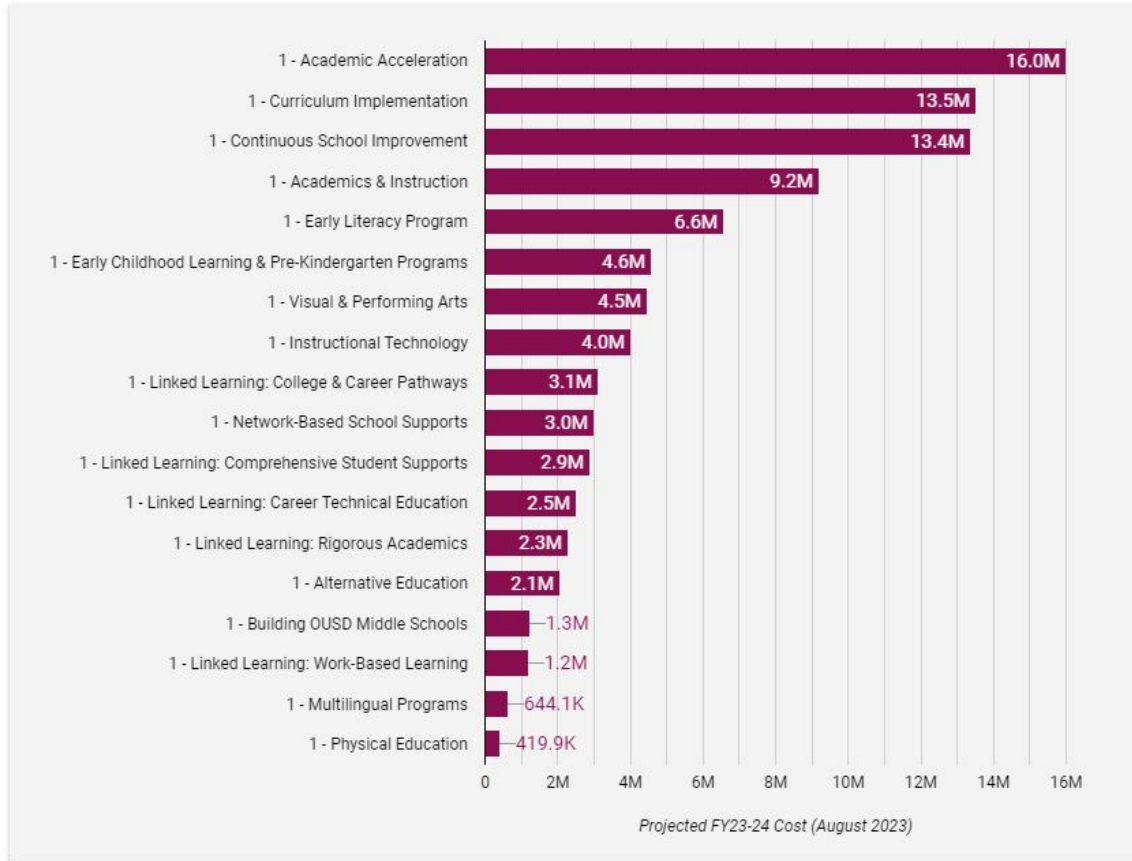
“In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will:

- Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments by October 31, 2023;
- Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning;
- Present a public update to be provided by First Interim, **with further public disclosure and formal Board Action required no later than February 2024, to ensure the District meets its obligations in the subsequent fiscal year.**”

It's useful to think of OUSD's funding in Tiers of support



LCAP Goal 1 Summary - 2023-24 Projected Costs



Projected FY2023-24 Cost

91.1M

Duration

Ongoing
45.0M

One-time
46.2M

Type

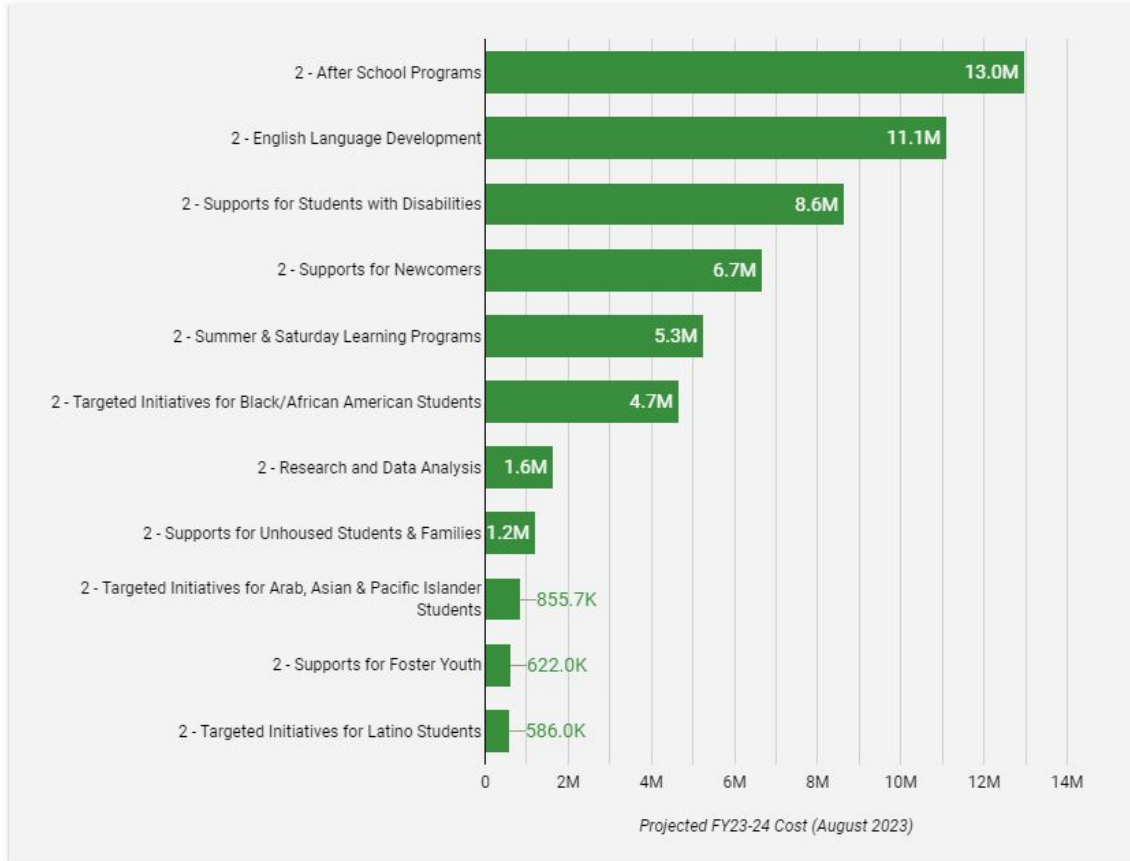
S&C
45.9M

Other Unrestricted
444.0K

COVID Relief
10.2M

Other Restricted
34.6M

LCAP Goal 2 Summary - 2023-24 Projected Costs



Projected FY2023-24 Cost

54.2M

Duration

Ongoing
30.9M

One-time
23.3M

Type

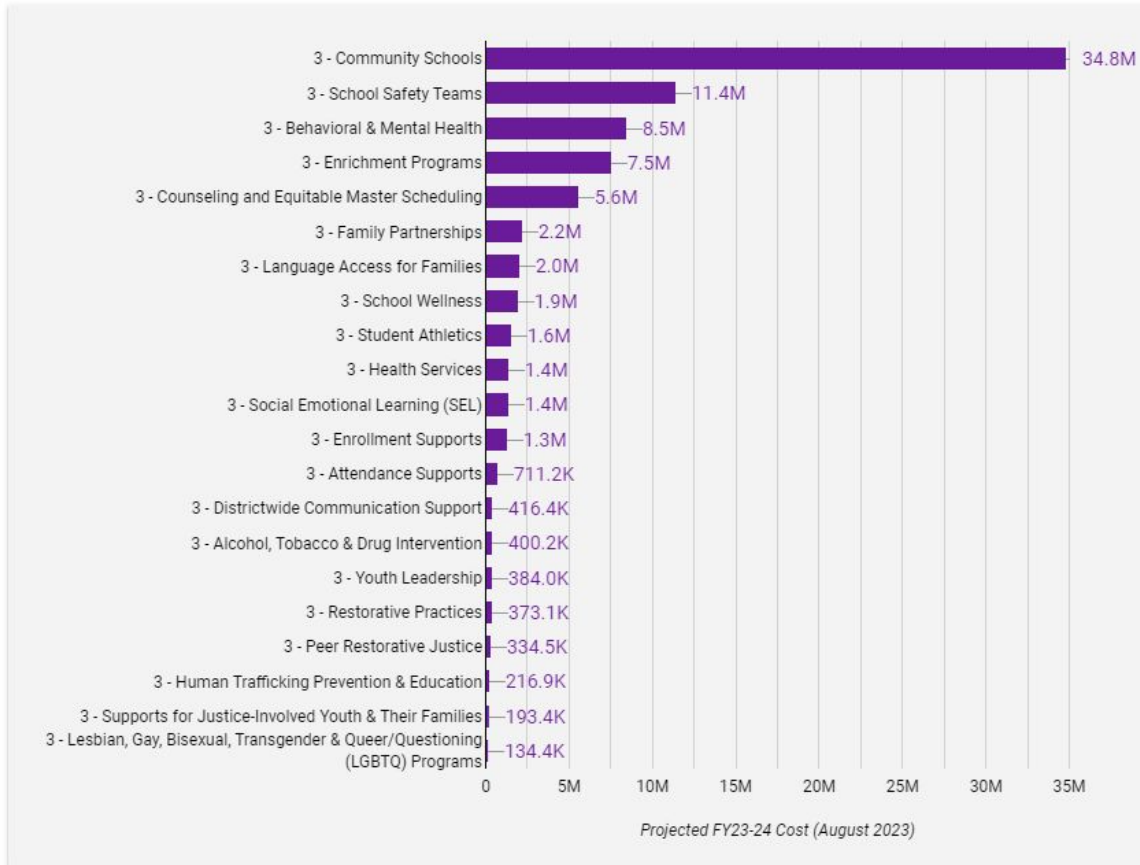
S&C
26.8M

Other Unrestricted
775.9K

COVID Relief
5.7M

Other Restricted
20.9M

LCAP Goal 3 Summary - 2023-24 Projected Costs



Projected FY2023-24 Cost
82.8M

Duration

Ongoing
50.1M

One-time
32.7M

Type

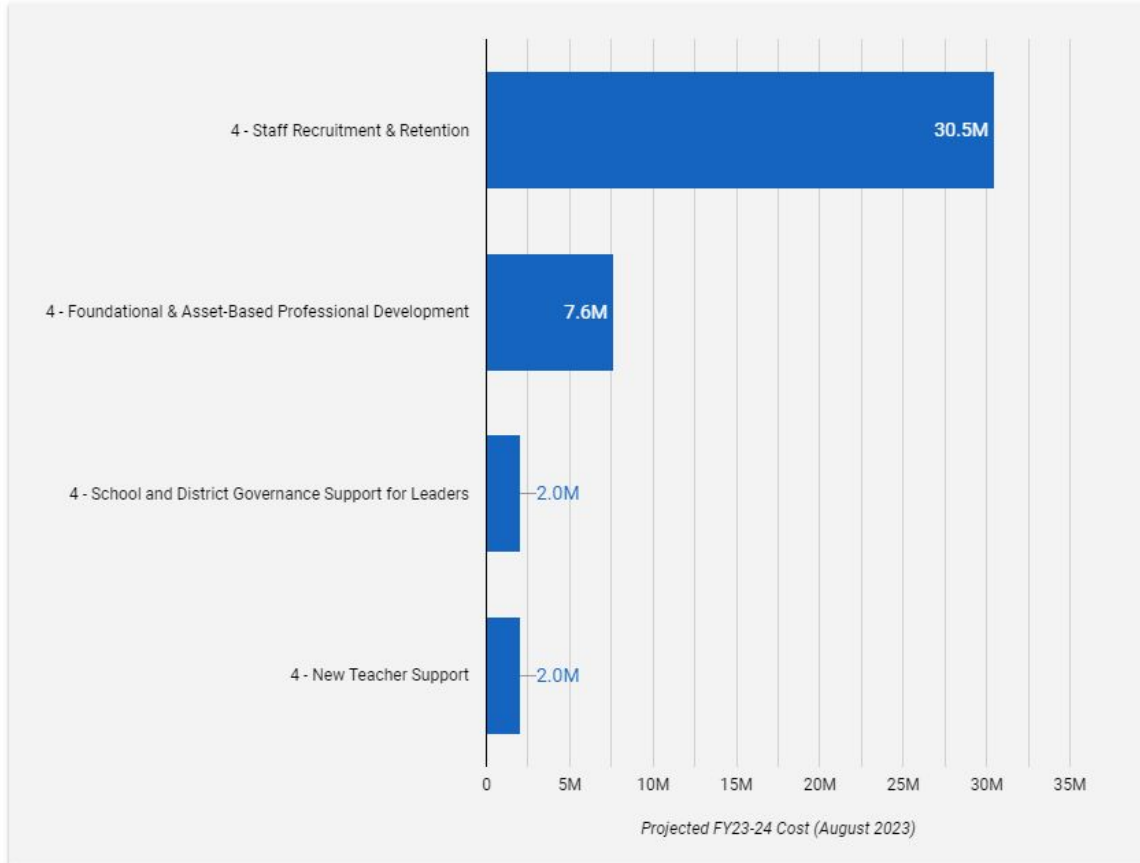
S&C
48.4M

Other Unrestricted
693.9K

COVID Relief
6.6M

Other Restricted
27.1M

LCAP Goal 4 Summary - 2023-24 Projected Costs



Projected FY2023-24 Cost

42.2M

Duration

Ongoing
27.5M

One-time
14.7M

Type

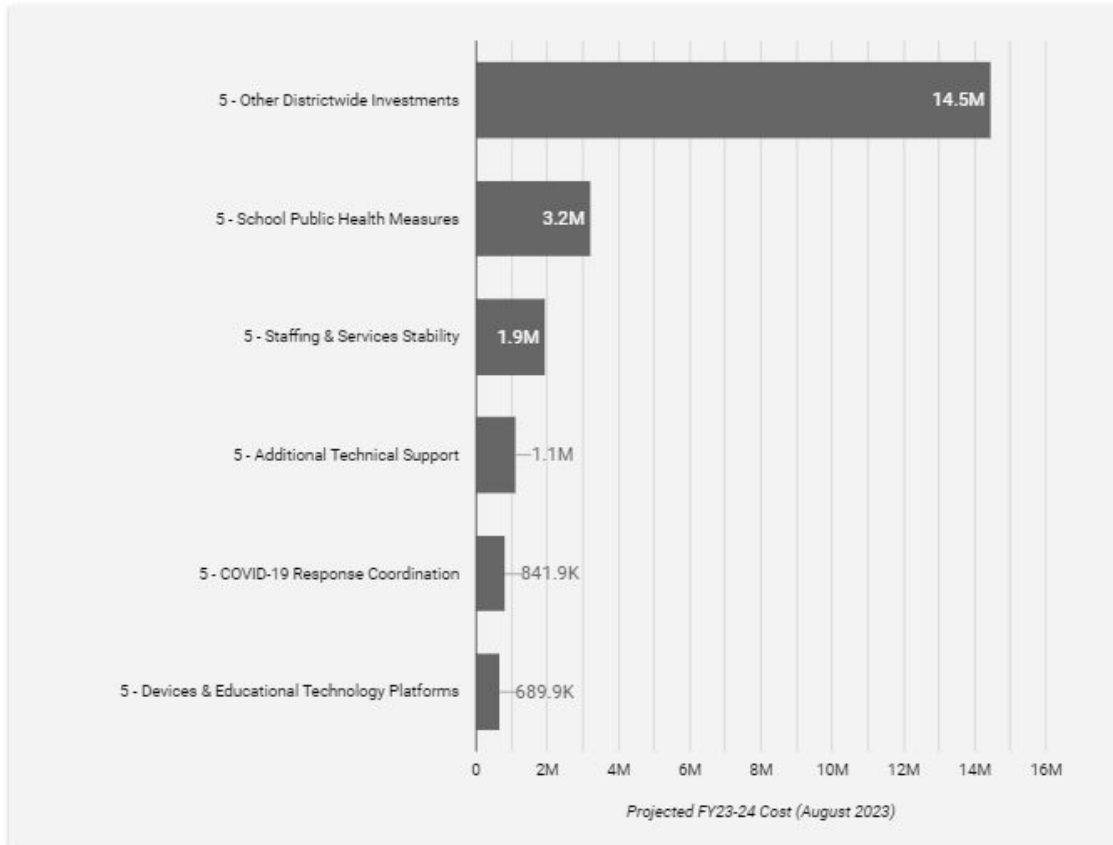
S&C
27.7M

Other Unrestricted
No data

COVID Relief
8.9M

Other Restricted
5.5M

LCAP Goal 5 Summary - 2023-24 Projected Costs



Projected FY2023-24 Cost

\$22.3M

Duration

Ongoing

No data

One-time

\$22.3M

Type

S&C

No data

Other Unrestricted

No data

COVID Relief

\$22.3M

Other Restricted

No data

Positions

FTE

21.0

Additional Resources Available Since Nov/Dec

- ✓ [Interactive Dashboard](#) - LCAP investments shared with PSAC in November. Filter LCAP Investments by:
 - Resource type
 - Resource duration
 - Expenditure type
 - LCAP Goal/Action Area
- ✓ [Presentation shared with PSAC](#) on LCAP Investments in November
- ✓ [Positions Funded by One-time Funds](#) shared with PSAC in December



By Goal

Goal	Ongoing	One-Time	Total
Goal - 2	30.9M	23.3M	54.2M
Goal - 3	36.1M	23.7M	59.8M
Goal - 4	27.9M	14.7M	42.6M
Goal - 5	22.3M	0M	22.3M

Projected FY2023-24 Cost
\$292.6M

Duration

Ongoing
\$152.7M

One-time
\$139.9M

Type

S&C
\$148.8M

Other Unrestricted
\$1.9M

COVID Relief
\$53.8M

Other Restricted
\$88.1M

Positions

FTE
1,197.5



By Action Area

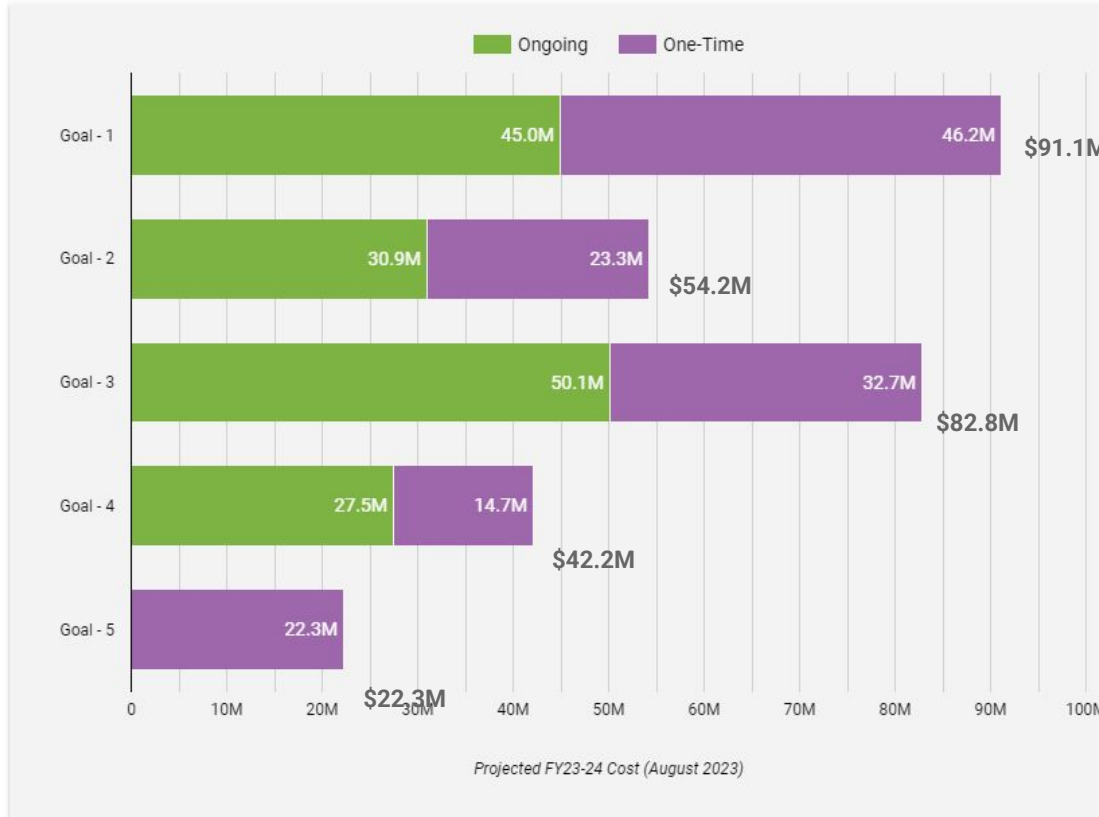
Action Area	Investment
1 - Academics & Instruction	91.3M
1 - Early Childhood Learning & Professional Programs	6.0M
1 - Early Childhood Learning & Professional Programs	4.0M
1 - Visual & Performing Arts	4.0M
1 - Instructional Technology	4.0M
1 - Linked Learning: College & Career Pathways	3.1M
1 - Network-Based School Supports	3.0M
1 - Linked Learning: Comprehensive Student Supports	2.9M
1 - Linked Learning: Career Technical Education	2.5M
1 - Linked Learning: Regional Academics	2.3M
1 - Alternative Education	1.8M
1 - Building 6162 Middle Schools	1.3M
1 - Linked Learning: Multi-Based Learning	1.3M
1 - Multilingual Programs	0.61K
1 - Physical Education	0.19M

Investment Details

By Specific Investment

Description	Resource Type	Personnel	Cost
Investments in playgrounds at high-UPP schools	S&C Carryover	Non-Personnel	18 \$2,774,037
CEI education to schools	ESDA, Comp Support & Improvement	Non-Personnel	\$1,297,755
Elementary Teacher on Special Assignment, School Improvement	ESDA, Comp Support & Improvement	Personnel	\$1,151,500
On-site investments in declining enrollment schools to level student services	S&C Carryover	Personnel	5 \$645,973
Effective, Continuous School Improvement	Unrevd AS1440	Personnel	\$444,003
Stipends	S&C Carryover	Personnel	\$420,000
Other Student Support Staff (approved additions)	S&C Carryover	Personnel	2 \$339,496
Extended contracts to support school reentry process	Central Concentration	Personnel	\$335,624
Additional resources to improve graduation rates at schools designated for Comprehensive Support and Improvement (CSI)	ESDA, Comp Support & Improvement	Personnel	\$325,000
Deputy Chief of Continuous School Improvement	Central Supplemental	Personnel	\$308,571
Blueprint - Final Year School Support	ES&ER III	Personnel	3 \$273,448
Consultants for Blueprint	Central Concentration	Non-Personnel	\$160,000
Consultants	S&C Carryover	Non-Personnel	\$150,000
Extended-time teachers	Central Concentration	Personnel	\$60,000

LCAP Financial Summary - 2023-24 Projected Costs



Projected FY2023-24 Cost
292.6M

Duration

Ongoing
153.5M

One-time
139.2M


Type

S&C
148.8M

Other Unrestricted
1.9M

COVID Relief
53.8M

Other Restricted
88.1M



The following slides were intended to be presented and discussed during the November 14th Board Study Session.

School Site Positions Funded with S&C

Key Questions Asked During Budget Development

- Are these investments being used as intended?
- Are these investments effective at achieving their goals?
- Are these our highest priority investments?
- Which schools or students should be prioritized for these investments if they cannot be sustained at all schools?

School Site Student Support Allocations by UPP Level*

Level 1 - Community School Manager or Similar	Level 2 - Case Manager, Restorative Justice Facilitator, or Similar	Level 3 - Other Student Support
<ul style="list-style-type: none"> ● 25.0 FTE Community School Managers (35 schools) ● 0.9 FTE Teachers on Special Assignment (2 schools) <p><i>Remaining FTE swapped for:</i></p> <ul style="list-style-type: none"> ● 0.4 FTE Case Manager (1 school) ● 1.1 FTE Prep Teachers (2 schools) 	<ul style="list-style-type: none"> ● 7.1 FTE Case Managers (8 schools) ● 3.0 FTE Restorative Justice Facilitators (4 schools) ● 1.0 FTE Bilingual Community Relations Assistant (1 school) ● 1.0 FTE Outreach Consultant (1 school) ● 0.4 FTE Counselor (1 school) ● 0.4 FTE Social Worker (1 school) <p><i>Remaining FTE swapped for:</i></p> <ul style="list-style-type: none"> ● 4.25 FTE Community School Managers (10 schools) ● 1.5 FTE Teachers on Special Assignment (2 schools) 	<ul style="list-style-type: none"> ● 1.5 FTE Attendance Specialists (3 schools) ● 0.5 FTE STIP Teacher (1 school) <p><i>Remaining FTE swapped for:</i></p> <ul style="list-style-type: none"> ● 1.0 FTE Restorative Justice Facilitator (1 school) ● 1.4 FTE Community School Managers (3 schools) ● 0.3 FTE Teacher on Special Assignment (1 school)

* Unduplicated Pupil Percentage is the percentage of students designated as low income, Foster Youth or English Learners

School Site Student Support Allocations

Key Learnings & Takeaways

- Schools overwhelmingly want CSMs (48 schools), followed by Case Managers (9 schools)
- A smaller number of schools use this allocation towards TSAs and RJ Facilitators (5 schools each)
- All of the schools using this allocation towards attendance specialists were large, low UPP elementary schools that only receive 0.5 FTE of attendance staffing by formula

School Site Student Support Allocations

Next Steps

- What is the desired staffing for student support with no constraints?
- Which schools should be prioritized for these supports in a scarce resource environment?

Highest S&C Central Investment Areas

Investment Area	Cost	Description
Curriculum adoption and implementation	\$10.2M*	Purchase of curricula, curriculum pilots, Academics & Instruction staff to manage implementation
Behavioral and mental health supports	\$7.4M*	Behavioral health/MTSS staff, contracts for screeners or to provide services, training
Supports for students with disabilities	\$7.4M*	SpEd Central staff, implementation of Disability Access Resolution
Professional development (PD)	\$5.3M*	Extended time for staff, PD providers, Talent staff to support staff development
Instructional technology	\$3.7M*	Student chromebooks, IT staff to support school technology
Academics and instruction	\$3.2M	Directors and coordinators of instruction for elementary and secondary core content areas
School safety and violence prevention	\$2.8M	Staff to manage culture keeper program, contracts for violence prevention and interruption

** currently funded in whole or in part in LCFF S&C Carryover; must return to LCFF S&C budget once carryover is exhausted*

Highest S&C Central Investment Areas (cont.)

Investment Area	Cost	Description
Network-based school supports	\$2.5M	Network superintendents and partners, principal PD
Family engagement	\$2.1M	Office of Equity family engagement staff and interpreters, contracts for additional translation services
Supports for English Learners	\$1.7M	ELLMA staff, curriculum materials and professional development for ELL teachers
Health services	\$1.4M	Nurses and other health services staff
Continuous school improvement	\$1.4M	Staff, extended time, and contracts to support school redesign process
Research and data analysis	\$1.3M	RAD staff, data licenses
Linked Learning	\$1.1M	Linked Learning staff and materials
Enrollment	\$1.0M	Student Assignment Counselors and Student Welcome Center staff
Talent recruitment and retention	\$1.0M	Talent staff to support recruitment and retention

Additional Slides

Not part of presentation
For additional information and/or in
response to Board member questions

Friday's With SLT
Understanding Board Policy 3150,
Its Challenges, and the Testimony of Witnesses

Lisa Grant-Dawson, Chief Business Officer
April 15, 2023



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Our Vision

All OUSD students will find joy in their academic experience while graduating with the skills to ensure they are caring, competent, fully-informed, critical thinkers who are prepared for college, career, and community success.

Our Mission

Oakland Unified School District (OUSD) will build a Full Service Community District focused on high academic achievement while serving the whole child, eliminating inequity, and providing each child with excellent teachers, every day.



Ask of the SLT

- Actively listen and participate while acknowledging that many of us are multi-tasking (I don't mind)
- Learn why we are seeking to modify this policy
- Ask questions and provide insight on what you heard, thought, or additional challenges and triumphs that will be helpful to the Board and constituents
- Be empathetic to the basis of this policy was to develop a strategy to fund a Community School model without an aligned understanding of how school finance and District operations work.

Outline

- What is BP 3150?
- Part I - The Introduction & Purpose
 - The Featured Board Policies on the Project
- Part II - The Guiding Principles
- Part III - The Intent/Wonderings
- Part IV - In the News - The B Side Article
- Part V - Deep and Brief Reflections & Questions
- Close Out



What is Board Policy 3150?

Board Policy 3150

- Falls under the “3” Range category for Policies which is designated for all school districts for Business and Non Instructional Operations
 - Adopted in January 2014
 - Labeled as **Results Based Budgeting (RBB)**
 - A budget methodology designed to allocate resources to achieve objectives based on a set of goals and coinciding planned/expected results
 - Also called **Performance Based Budgeting (PBB)**
 - Assumes pairing performance goals aligned to budgets will improve budget strategy, decisions through measurable results to planned outcomes



Part I - Introduction & Purpose

BP 3150 - The Introduction & Purpose

The Policy Intro: The Board Policy on Results-Based Budgeting provides policy direction to the Superintendent regarding the Oakland Unified School District's continuous budget development process. The Board Policy on Results-Based Budgeting is directly aligned to and builds upon Board of Education policies on School Governance and Quality School Development.

- [BP 3625](#) - School Governance
 - [AR 3625](#) - School Governance & SSC Procedures Guide
- [BP 6005](#) - Quality School Improvement
- [BP 6006](#) - Quality School Development: Community of Schools



The Coinciding Featured Board Policies to 3150

- [BP 3625](#) - School Governance

The Policy Intro: The Board of Education is responsible for fostering conditions that enable every school in the Oakland Unified School District to create learning environments that make more effective teaching and learning possible.

The Board of Education believes that those closest to students at a school - employees, parents, students, community partners - are generally in the best position to know the specific academic, social, and emotional needs of their students, and how best to address those needs.

The Board of Education, within the context of established OUSD strategic priorities, performance accountability standards, and collective bargaining agreements, believes that empowering school governance teams to align and manage resources to effectively address the specific needs of their students is a necessary and fundamental condition to enable every school to make more effective teaching and learning possible.

- [BP 6005](#) - Quality School Improvement

The Policy Intro: The Board of Education is responsible for ensuring that the Oakland Unified School District (OUSD) is a **high-quality full-service community school district that serves the whole child, eliminates inequity, and provides each child with excellent teachers every day.**

The Board of Education is committed to providing all students a continuum of high-quality schools, including schools that are directly operated by the OUSD; public charter schools authorized by the Oakland Unified School District; and schools funded by, but are not exclusively operated by the Oakland Unified School District.

Toward realizing this promise, the Board of Education shall:

1. **Establish performance quality standards and student outcome goals, toward which all schools are expected to make steady progress.**
2. **Establish a school quality review process in which all schools, through their school governance team and in collaboration with District leaders, are accountable for:**
 - a. Assessing the state of their school in relation to established performance quality standards and student outcome goals.
 - b. Identifying key priorities for school improvement.
 - c. Establishing a school improvement plan.

- [BP 6006](#) - Quality School Development: Community of Schools

The Policy Intro: The Board of Education (Board) is deeply committed to the vision of Oakland being home to high quality public education options for all students and families, no matter their race, ethnicity, zip code or income. **To realize this vision, the Board directs the Superintendent to develop a *citywide plan* that promotes the long-term sustainability of publicly-funded schools across Oakland that represent quality and equitable educational options.**

The Board recognizes that it has oversight over all Oakland public schools, both those run by the Oakland Unified School District (OUSD) and those run by various charter school operators and also acknowledges that it has a fiduciary responsibility to maintain the fiscal health and well-being of OUSD and its schools in order to provide a high-quality education to its students. **The Board also recognizes that this is a competitive landscape with limited resources**, and the OUSD Board and each charter school board is working to ensure that each student has what they need to succeed. **Still, it is the Board's categorical expectation that all education providers operating or desiring to operate school programs in Oakland - district or charter – *as well as families, staff, community members and labor unions*, will accept shared responsibility for the sustainability of our school system** and embrace the idea that we: (i) do not operate in silos, (ii) are interdependent in our efforts to serve all students and families; and (iii) need to act with consideration of the larger community of schools. We also recognize the challenging work ahead of building and rebuilding trust among the diverse members of our community in realizing this vision.



Part II - The Guiding Principles

BP 3150 - Part II - The Guiding Principles

The Board of Education hereby establishes the following principles to guide the Oakland Unified School District's annual budgeting process:

1. The allocation and expenditure of OUSD financial resources **shall be aligned to the achievement of continuous improvement in school quality and student outcomes.**
2. The *allocation of OUSD financial resources to schools shall be maximized.*
3. The distribution of OUSD financial resources to schools shall account for varying student needs and neighborhood conditions.
4. *School governance teams shall be empowered to budget and expend OUSD financial resources.*
5. The general public shall have timely access to accurate, comprehensive, and easily comprehensible OUSD financial management information at the school, department, and district-wide levels.

Wonderings About - The Guiding Principles

1. Do we have a universally understood document or set of metrics that if we have adopted RBB, is consistently used to assess alignment of achievement and continuous improvement in school quality and outcomes?
2. What does “maximizing” allocation of financial resources to schools mean?
 - a. See Item 4
4. What is the responsibility of school governance teams to budget, expend, and reporting of the RBB outcomes per BP 6005?



Part III - The Intent

BP 3150 - Part III - The Intent

Within the context of established OUSD strategic priorities, state and federal regulations, and collective bargaining agreements, the Board of Education hereby establishes its intent to:

1. Adopt three-year district-wide School Quality Improvement goals, benchmarks, and priorities (i.e. Balanced Scorecard, Local Control Accountability Plan) toward which every school and every central administration department is responsible for achieving steady measurable progress.
2. Hold every school responsible and accountable, through the OUSD Community School Strategic Site Plan process, for budgeting and expanding its financial resources in a manner that enables each school to realize steady measurable progress toward achieving Board-adopted School Quality Improvement goals and growth targets.
3. Hold every central administration department responsible and accountable, through the OUSD Community School Strategic Site Plan process, for budgeting and expanding its financial resources in a manner that demonstrates how each department is achieving steady measurable progress toward providing the supports each school needs to achieve their School Quality Improvement goals and growth targets.

Wonderings About - The Intent

1. What parts of the *three-year District wide School quality Improvement goals* have been established and how are *every school and every central administration department* measuring and reporting steady progress?
2. What is the OUSD Community School Strategic Site Plan Process?
 - a. If this is in layman's terms the “Budget Development” process, what needs to be accomplished to couple this effort with Board-adopted School Quality Improvement goals and growth targets for schools and central departments?
 - b. When and how are those targets established annually to coincide with the Budget Development process?

BP 3150 - Part III - The Intent cont;

4. Maximize the allocation of all Unrestricted General Fund revenue (i.e. Local Control Funding Formula – Base, Supplemental, Concentration, and local tax revenue) to schools by:
 - a. First, paying all legally required district-wide obligations (e.g. State Emergency Loan, charter school pass-through payments, audit findings).
 - b. Second, allocating up to 12% of all Unrestricted General Fund revenue to support district-wide central administrative services (e.g. finance, human resources, performance management, instructional services, legal services, district leadership).
 - c. Third, paying the following services to schools:
 1. Special Education
 2. Custodial and Buildings & Grounds
 3. School Police & School Security Officers
 4. School Nurses
 5. School Counselors
 6. Specified Enrichment Resources (i.e. summer school, music, art)

Wonderings About - The Intent

4. This allocation methodology reads as if we pay specific costs first, then allocate to schools and other areas.

- Our methodology has been that we allocate to schools first and then we see how much is left to allocate elsewhere.
- The language also defines Unrestricted General Fund revenue as: (i.e. Local Control Funding Formula – **Base, Supplemental, Concentration, and local tax revenue**)
 - It also seeks to cap the allocation at up to for specific departments/leaderships at 12% for all LCFF revenue.
 - Our methodology of allocation has not aligned to this intent, nor does it make operational and mathematical sense as aligned to the asks, but we'll get tackle that later.
- The intent also states “paying” the following services to schools, which could be interpreted as allocating, staffing, or providing, but is unclear in intent in the use of the verb “paying.”

BP 3150 - Part III - The Intent cont;

5. Allocate to schools all remaining Unrestricted General Fund revenue based on the projected student enrollment of each school, including allocating a differential amount of revenue to schools based on the number of students enrolled at each school who:
 - a. Are in elementary schools, middle schools, and high schools
 - b. Qualify for the Federal Free & Reduced Price Meals Program
 - c. Are English Learners
 - d. Are in Foster Care
 - e. Reside in high-stress neighborhoods
6. The Superintendent shall provide the first draft of the District's annual budget and the Local Control Accountability Plan to the Board and community of Oakland each year at a Board meeting no later than the second regular Board meeting in May.

Wonderings About - The Intent

5. Though the order of operations states the intent is to allocate to the schools funding based on enrollment and supplemental resources, did we really intend to allocate “all” remaining Unrestricted Revenue?

- What about other District expenses not cited above OR in years where our first obligation to pay required expenses, does that mean that “all” remaining Unrestricted revenue would shift annually and therefore adjust allocations?

6. This request is not by standard reasonable; however, we have provided the drafts of the Budget and LCAP. The basis was the District’s history of not providing a budget draft before seeking adoption. (Amended Dec 2019 - J. Harris)

- A preferred language change would be allowing the draft by no later than the first board meeting in June, which recently we have requested drafts/public hearings at a board meeting on the First Wednesday of the month. Additionally, we have added Budget Development engagement options to ensure the Board/constituents are closer to the process. We have also provided the LCAP to the Board along with PSAC late May.



Part III - The B Side Article

THE OAKLAND B-SIDE

Vol 04-15

@TheRealBudgetBuilders

BOARD POLICY 3150 IS NOT GUIDING RESULTS BASED BUDGETING!

Sources say that BP 3150, though well intended, is unable to be operationalized in the manner in which it is written. There are several areas that require clarification and establishing agreed metrics and goals to guide a true RBB process.

The Policy has been successful at measurable results such as optimizing the intent of maximizing allocations to school sites in staffing and funding. Experts state that though notable, the policy on its face is not sustainable, is not being executed based on more appropriate budget practices and prioritization of resources.

The District continues to be at risk of not only violating the Board's policy, but being unable to level set due to the manner in which budget prioritization and decision are made, which are not aligned to RBB and quality school metrics as intended.


District staff plan to work with the Budget and Finance Committee to develop a recommendation of how to proceed with revising the policy and will continue improving its Budget Development and engagement practices.



Part V - Your Turn: Audience Participation



Deep and Brief Whip Thoughts and Questions?



**Thank you for your time.
Stay tuned for updates and
invitations to partner in the
forthcoming policy
recommendations!**